

Public Document Pack

Peak District National Park Authority

Tel: 01629 816200

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

Web: www.peakdistrict.gov.uk

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



Our Values: Care – Enjoy – Pioneer

Our Ref: A.1142/4997

Date: 20 November 2025



NOTICE OF MEETING

Meeting: **National Park Authority**

Date: **Friday 28 November 2025**

Time: **10.00 am**

Venue: **Aldern House, Baslow Road, Bakewell**

PHILIP MULLIGAN
CHIEF EXECUTIVE

AGENDA

1. **Apologies for Absence**
2. **Minutes of previous meeting held on 26 September 2025** *(Pages 7 - 14)* 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.
5. **Members Declarations of Interest**
Members are asked to declare any disclosable pecuniary or prejudicial interests they may have in relation to items on the agenda for this meeting.
6. **Chair's Briefing** 5 mins
7. **Chief Executive Report** *(Pages 15 - 18)* 5 mins

FOR DECISION

8. **Carbon Management Progress Report** *(Pages 19 - 48)* 15 mins
Appendix 1

Appendix 2
9. **Authority Plan Mid Year Report** *(Pages 49 - 64)* 20 mins
Appendix 1
10. **Annual Compliance Report** *(Pages 65 - 90)* 10 mins
Appendix 1

Appendix 2

Appendix 3

Appendix 4
11. **Annual Governance Statement** *(Pages 91 - 98)* 10 mins
Appendix 1
12. **Internal Audit Block 1 report** *(Pages 99 - 118)* 15 mins
Appendix 1

Appendix 2
13. **External Audit - 2024/25 Statement of Accounts and External Auditors' Reports** *(Pages 119 - 262)* 15 mins
Appendix 1

Appendix 2

Appendix 3

- | | | |
|------------|---|---------|
| 14. | MFFP Report AMP 8 <i>(Pages 263 - 272)</i>
Appendix 1 | 10 mins |
|------------|---|---------|

FOR INFORMATION

- | | | |
|------------|---|--------|
| 15. | Report from Chair of Resources Committee | 5 mins |
|------------|---|--------|

- | | | |
|------------|--|--------|
| 16. | Report from Chair of Planning Committee | 5 mins |
|------------|--|--------|

- | | | |
|------------|------------------------------------|--|
| 17. | Reports from Outside Bodies | |
|------------|------------------------------------|--|

- | | | |
|----|---|--------|
| 1. | Derbyshire Archaeological Advisory Committee <i>(Pages 273 - 274)</i> | 5 mins |
| 2. | Peak District Local Access Forum <i>(Pages 275 - 276)</i> | 5 mins |
| 3. | Hope Valley Partnership <i>(Pages 277 - 278)</i> | 5 mins |

- | | | |
|------------|---|--|
| 18. | Exempt Information S100(A) Local Government Act 1972
The Committee is asked to consider, in respect of the exempt items whether the public should be excluded from the meeting to avoid the disclosure of Exempt Information. | |
|------------|---|--|

Draft motion:

That the public be excluded from the meeting during consideration of agenda items 19 and 20 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).

FOR DECISION

PART B

The following items are exempt, confidential items.

Please go to the Part B agenda items.

- | | | |
|------------|---|---------|
| 19. | CONFIDENTIAL - Property Lease <i>(Pages 281 - 286)</i> | 20 mins |
|------------|---|---------|

- | | | |
|------------|---|---------|
| 20. | CONFIDENTIAL - Capital Spend Approval <i>(Pages 287 - 292)</i>
Appendix 1 | 20 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

Please note that meetings of the Authority and its Committees may take place at venues other than its offices at Aldern House, Bakewell when necessary. Public participation is still available and anyone wishing to participate at the meeting under the Authority's Public Participation Scheme is required to give notice to the Customer and Democratic Support Team 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 Customer and Democratic Support Team 01629 816362, 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 Customer and Democratic 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 makes an audio visual broadcast and recording available after the meeting. These recordings will be retained for three years after the date of the meeting.

General Information for Members of the Public Attending Meetings

Please note meetings of the Authority and its Committees may take place at venues other than its offices at Aldern House, Bakewell when necessary, the venue for a meeting will be specified on the agenda. 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 visually broadcast via YouTube and the broadcast will be available live on the Authority's website.

This meeting will take place at Aldern House, Baslow Road, Bakewell, DE45 1AE.

Aldern House is situated on the A619 Bakewell to Baslow Road. Car parking is available. Local Bus Services from Bakewell centre and from Chesterfield and Sheffield pick up and set down near Aldern House. Further 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 that there is no refreshment provision for members of the public before the meeting or

during meeting breaks. However, there are cafes, pubs and shops in Bakewell town centre, approximately 15 minutes walk away.

To: Members of National Park Authority:

Chair: K Smith
Deputy Chair: J Dugdale

N Adams	M Beer
R Bennett	P Brady
M Buckler	M Chaplin
H Corran	C Farrell
C Greaves	B Hanley
A Hart	L Hartshorne
I Huddleston	C Kelly
S Mabbott	A Martin
A Nash	C O'Leary
K Potter	V Priestley
K Richardson	K Rustidge
M Smith	Dr R Swetnam
S Thompson	J Wharmby
Y Witter	

Other invited Members: (May speak but not vote)

Constituent Authorities
Secretary of State for the Environment
Natural England

This page is intentionally left blank

Peak District National Park Authority
Tel: 01629 816200
E-mail: customer.service@peakdistrict.gov.uk
Web: www.peakdistrict.gov.uk
Aldern House, Baslow Road, Bakewell, Derbyshire. DE45 1AE



MINUTES

Meeting: **National Park Authority**

Date: Friday 26 September 2025 at 10.00 am

Venue: Aldern House, Baslow Road, Bakewell

Chair: K Smith

Present: Prof J Dugdale, N Adams, M Beer, R Bennett, P Brady, M Buckler, M Chaplin, C Farrell, C Greaves, L Hartshorne, S Mabbott, A Martin, A Nash, K Potter, V Priestley, K Richardson, K Rustidge, Dr R Swetnam, S Thompson and Y Witter

Apologies for absence: H Corran, B Hanley, A Hart, I Huddleston, C Kelly, M Smith and J Wharmby

88/25 MINUTES OF PREVIOUS MEETING HELD ON 11 JULY 2025

There was an amendment to agenda item 5e. Virginia Priestley is now a member of the Governance Review Working Group and Prof Janet Dugdale is no longer a member.

The minutes of the meeting of the National Park Authority held on 11th July 2025, with the above amendment, were approved as a correct record.

89/25 URGENT BUSINESS

There was no urgent business.

90/25 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interest from Members.

91/25 PUBLIC PARTICIPATION

No members of the public were present to make representations to the Committee.

92/25 CHAIR'S BRIEFING

The Chair provided the following verbal update to Members regarding his attendance in addition to the weekly briefing meetings with the Chief Executive and Deputy Chair, and attendance at the Planning Committees:-

- 15th July – the Chair along with the CEO attended National Parks England vision meeting in London.
- Through July and August attended a series of steering group meetings for Local Plan.
- 21st July – the Chair attended initial meeting of Peak District Research Framework Project which is a 2 year project funded by Historic England to produce a research framework for the Peak District National Park focussing on Cultural Heritage in the National Park.
- 23rd July – the Chair and the CEO met Cllr Alan Graves (new leader of Derbyshire County Council).
- 29th July – the Chair attended a NPE board meeting.
- 5th August - the Chair met with Marie Tidball MP at Langsett.
- 28th August – the Chair attended a NPE board meeting.
- 29th August – the Chair attended lunch at Chatsworth Country Fair.
- 3rd September - the Chair along with CEO attended a meeting regarding the Buxton Very Light Rail initiative.
- 21st /22nd September – the Chair along with the CEO attended the National Parks England Board meeting at New Forest NP reviewing the form and function of National Parks England.

The Chair mentioned the new member induction programme delivered this year by Northumberland NP and that this training event is scheduled to run this November. This year the uptake is not as large as previously despite there being a large percentage of new members. The training is not mandatory but it is recommended. Chair encouraged Members to get in touch with the Democratic Services Officers if they would like to attend.

93/25 CHIEF EXECUTIVE REPORT

The Chief Executive delivered the following updates to his report:-

- The Protected Landscapes Partnership search for a Chair has had a good response and DEFRA will follow the process to appoint a Chair.
- The NPE update is around the new duty which we have had for around 2 years now, the Government is seeking to remove this duty. The Authority is currently writing to all local MP's to raise awareness and profile of this situation.
- DEFRA recently launched 2 new research projects – Culture, Visions and Governance research and reviewing the Capital Expenditure.
- There is still no news on the settlement from DEFRA.
- The CEO attended EMCCA – where Mayor Claire Ward spoke. The aim is for East Midlands to be the fastest growing visitor economy in the country (growth in numbers and also in spend) and also the aim for this region to have the greenest visitor economy in the country – Growth and Sustainability.
- Wild Fires – The CEO participated in a call to try and develop a UK wide response/position/strategy on Wild Fires and the intention is to develop a collective position and strategy.
- Members asked if it is known how much has been allocated to maintain Snake Pass. This is something the regional mayor is saying is one of the priorities of the budget. Exact numbers are not known currently.

- There was a question regarding the section on the Local Nature Recovery Strategy and how we are going to progress the Local Nature Recovery Strategy. We are taking Nature Recovery forward in lots of ways.
- The Chair and CEO were thanked for their updates. Tribute was paid to Sarah Bird who has played a very important role for her work with the Local Nature Recovery Strategy. Members asked how it would be possible to grow the visitor economy in a green and sustainable way with reduced funding. The CEO has already input into the Destination Management Plan for the region which is the strategic document for the economy and the CEO has also fed information into the Mayors' Nature Task Force and the Local Visitor Economy Partnership.

94/25 NPMP AIM CLIMATE CHANGE

The Data, Strategy and Performance Officer presented their report.

The following areas were discussed:-

- It was noted that this is an annual report which previously went to the Programmes and Resources Committee. This report is now coming to Authority so that all members can understand the key work that the Authority and Partners are doing.
- There has been a Peak Partnership Summit with the Mayoral Combined Authorities and reps from constituent authorities. The Summit is hoping to progress public transport into the park and to discuss the visitor economy.
- Looking to the next management plan, the staff are not actively working on it at the moment but the work being carried out at the moment forms the framework for the future management plan. This maps across to Targets and Outcomes Framework. At general level in terms of budget changes the "welcoming place" element is the slowest to progress. There was a question regarding climate change and overall the Authority is on schedule to achieve all of the targets.
- Progress regarding the Authority's own carbon management plan will be brought to the next Authority meeting.

The recommendations as set out in the report were moved, seconded, voted on and carried.

RESOLVED:

- 1. That this progress report in delivering to the National Park Management Plan and Authority Plan climate change aims and targets be noted.**
- 2. That the development work to assist the Authority in meeting net zero, climate change reporting and developing the approach to climate change adaptation for the Authority and National Park be noted.**

95/25 LANDSCAPE CONNECTIONS - BUILDING THE FOUNDATIONS FOR "CORRIDOR CONNECTIONS" - NATURE RECOVERY AND LANDSCAPE CONNECTIONS IN THE WHITE PEAK

The Chief Executive presented the report.

- Members thanked the partners for putting together such a strong bid. This funding is a new stream from Lottery funding. PDNPA have received the first stage of the bid which allows funding to work up the detail to put in the development stage. The intentions are to focus on the trails in the White Peak in particular and to enrich the nature along these trails. It is not just limited to these trails. The money will allow for there to be ecological surveys and works to identify where the funding would be most beneficial. It would be about replicating enhancements like Ruby Wood amongst other initiatives. There would also be money for engagement in order to see new audiences coming to the trails which can handle the increased numbers. It would allow for programming to connect people and improve their understanding along with some audience development work combined with some heritage enhancements.
- Members asked about the phrase “communities unserved by the White Peak” and what does this mean? This would be an opportunity for new audiences to access nature and protected areas e.g. people coming from the conurbations in the south, it would involve working with community groups and would be a similar model to Mosaic.
- Members asked if it is correct to assume there will be more interaction with EMCAA, and the funding will help to get partners like EMCAA involved in the next phase. This initial pot of money does not need matched funding, if the Authority gets through to the next phase then would need matched funding from Partnerships like EMCAA.
- Members asked about how well received are the changes in farming practice and changes in regenerative farming. Overall seen really strong engagement through FiPL and Morridge Hill Country Project. The Authority does have another White Peak Landscape Recovery Project to build the development of this in White Peak. The farming engagement team work very closely with the farmers to promote regenerative funding.
- Concern was raised about the likelihood of receiving the funding as using up limited resources to submit these bids. There is a high chance that will receive this funding based on the positive feedback. The money we receive from these projects does not offset the decline in the government grant.
- Members asked if there are other ways of working in partnership so that other organisations can be recipients of the funding too.
- There was much discussion about the White Peak and these communities, and Members asked what about the Dark Peak? The initial research honed down on the White Peak due to the density of the existing trails there.

The recommendations as set out in the report were moved, seconded, put to the vote and carried.

RESOLVED:

- 1. That acceptance of the funding award for the Landscape Connections project of up to £248,455 be approved. Approval of the terms of funding be delegated to the Chief Executive in consultation with the Finance Manager and Authority Solicitor.**
- 2. That approval be granted to (1) incur expenditure up to £279,955 (excluding overheads) to progress the project pursuant to Part 3, C3 (c) of Standing Orders, and (2) enter into contracts and/or agreements as required for the delivery of the project, subject to compliance with the Contract Procedure Rules and Standing Orders generally.**

- 3. To note that a recruitment exercise will be undertaken to appoint temporary posts (to be funded out of the external funding award) to progress the project.**

The meeting was adjourned at 10:55am and reconvened at 11:05am

96/25 LOCAL PLAN - PREFERRED OPTIONS

The Policy and Communities Team Leader presented the report.

- Any issues raised today or at the end of the training last week will be discussed with the Head of Planning.
- The Local Plan Steering Group were very involved and thanked for their considerable input.
- Members are asked to agree the consultation document, Members are not being asked for a response to the document at this stage. The document is not yet finished, but contains draft proposals.
- Conclusion of this process will be by end of December 2026.
- This document is going out as directed from the Authority. There are background documents that feed into this. Strategic Planning Documents (one of which is the Design Guide) have to be reviewed. This is a 20-year document overtime there will be revisions and iterations over its life. Broadly indicative of the direction of travel that Authority wants to make. It is still a draft, need insights from others which will inform the final document. Currently seeking endorsement that this draft document goes out as it is now and then Members can submit comments.
- There was concern about the settlement strategy regarding the splitting of the settlements into Larger Villages and Smaller Villages and it was explained that the housing need is broadly related to the population. There shall be a topic paper alongside with all the evidence of how come arrived at the paper conclusions.
- There was concern regarding the listing of the Recreation Hubs. This list is based on research done in the field and there are 2 categories, the obvious ones and then the ones that provide an important role in the landscape. The top tier would be where there would be improvement to the visitor facilities and the bottom tier would just be about parking and information improvement for example. It was felt it was not helpful to list the sites and Members would like these lists removed from the consultation and just to have the conditions which would be more flexible and easier for Planning Committee to deal with.
- Members would like a process map of where it goes after consultation. This would be helpful to Members as a timescale would be good.

11:45am Cllr Hartshorne left the meeting.

- The structure of how the consultation will happen and the process was discussed.
- Members were encouraged to remember that this is a document that gives a set of policies that have to be applied by planning process, planning committee and at planning appeal and have to fit with national planning guidelines so that they can be enforced.
- Members requested that the recommendations include one to ensure that the relevant topic papers are reviewed by the Local Plan Working Group.

The recommendations with the additional recommendation regarding the review of the topic papers were moved, seconded, put to the vote and carried.

Cllr Potter and Cllr Brady abstained from the vote.

RESOLVED:

1. That the *Local Plan Preferred Approach* consultation document (Appendix 1) be approved for public consultation under Regulation 18 of the Town and Country Planning (Local Planning) (England) Regulations 2012, and that any minor changes may be made by the Head of Planning, in consultation with the Local Plan Review Steering Group.
2. That approval of the accompanying Sustainability Appraisal (currently being prepared by consultants) and the Habitats Regulations Assessment Screening Statement (to be prepared by the Landscape and Nature Team) be delegated to the Head of Planning, in consultation with the Local Plan Steering Group, and that these documents are subject to public consultation with the *Local Plan Preferred Approach*.
3. That the topic papers be reviewed and approved by the Local Plan Working Group.

97/25 BOARDROOM APPRENTICE PROGRAMME 2026

The Business Centre Manager presented the report.

- The application was submitted by the deadline of 12th September 2025. Not yet had a response from DEFRA.
- The selection process was discussed.
- The main intention of the programme is to bring diversity to the Board.
- It was noted that the Boardroom Buddy was a very valuable resource.
- The programme included 7 days of comprehensive training.
- Members suggested that the Boardroom Apprentice should not be limited to attending the Resources and Authority Committee but should be able to attend the Planning Committee twice a year as an observer and also invited to the Planning Training to increase their knowledge.
- The costs of this programme to the Authority were discussed.
- If a new Boardroom Apprentice is recruited to the PDNPA then a new Boardroom Buddy with experience would be needed from the current Members.

The recommendations, with an amendment to include the provision to attend 2 planning committee meetings per year as an observer, were moved, seconded, put to the vote and carried.

RESOLVED:

1. That the application to become a Host Board for a Boardroom Apprentice for 2026 is agreed.
2. That it is agreed to support any matched Apprentice by inviting them to attend meetings of the Authority and the Resources Committee as a non-voting member. This is subject to satisfactory completion of the Memorandum of Understanding, signing up to the Members Code of Conduct, signing a non-

disclosure agreement, compliance with Standing Orders and completion of a register of interests.

3. That the Apprentice be invited to attend 2 meetings per year of the Planning Committee as a non-voting member along with the option to attend the Planning Training.
4. That a Member is selected as a Boardroom Buddy to mentor any matched Apprentice.
5. That any matched Apprentice would be eligible to claim for the payment of travel and subsistence allowances as set out in Schedule 2 of the Members' Allowances Scheme when attending meetings of the Authority, Resources Committee and any training or other events as necessary is agreed.

98/25 NATIONAL HIGHWAYS PEATLAND RESTORATION - M62 & A628 CORRIDORS

The Business Development Manager MFFP presented the report and explained due to the time constraints that it had been submitted for approval by the Authority rather than the Resources Committee.

- All of the land covered by this project falls within the National Park Boundary.
- There is funding available within this project to promote the work.
- The reasons why the land has degraded were explained along with the process of regeneration.
- The team were thanked for their work on the bid and the feasibility study.

The revised recommendations tabled at the meeting were moved, seconded, put to the vote and carried.

RESOLVED:

1. That approval be granted to enter into contracts under the National Highways Social Enterprise Dynamic Purchasing Scheme Framework for the A628 Crowden Moor restoration project, together with five separate detailed restoration plans across the M62 and A628 corridors in the Dark Peak and Southern Pennines, up to a value of £500,000.
2. That approval be granted to enter into partnering and funding agreements with National Highways, including the acceptance of funds, for the delivery of peatland restoration projects across the A628 and M62 corridors in the Dark Peak and Southern Pennines over the RIS 3 period (2026-2031) up to a value of £5M.
3. Approval of the terms and conditions of the contracts and agreements detailed in paragraphs 1 and 2 be delegated to the Head of Assets and Enterprise in consultation with the Finance Manager and Authority Solicitor.
4. That approval be granted to (1) incur expenditure up to the maximum values detailed in paragraphs 1 and 2, and (2) enter into any associated contracts as required for the delivery of the projects, subject to compliance with the Contract Procedure Rules and Standing Orders generally.

-
- 5. That the projects be monitored by Resources Committee, or such other committee or group as may be appointed with this same remit.**

99/25 REPORT FROM CHAIR OF PLANNING COMMITTEE-VERBAL UPDATE

The Chair of the Planning Committee gave an update on the business of the last two planning committees held on 18th July 2025 and 5th September 2025. The Planning Committee scheduled for 8th August 2025 was cancelled.

- An application for repairing the damage on top of Kinder Scout was mentioned.
- A visit to Sough Mill had been made by the Planning Committee.
- There are 2 neighbourhood plans in progress one for Hartington and one for Longstone (both Great Longstone and Little Longstone combined).
- Over the last 3 months less applications have been submitted compared to last year and the year before.

100/25 REPORTS FROM OUTSIDE BODIES - NONE SUBMITTED

No reports from Outside Bodies had been submitted.

101/25 EXEMPT INFORMATION S100(A) LOCAL GOVERNMENT ACT 1972

RESOLVED:

That the public be excluded from the meeting during consideration of agenda item 16 to avoid the disclosure of Exempt Information under S100 (A) (3) Local Government Act 1972, Schedule 12A paragraph 1 “information relating to any individual” and paragraph 3 “information relating to the financial or business affairs of any particular person (including the Authority holding that information)” .

102/25 PEOPLE MANAGEMENT

The meeting ended at 1.30 pm

7. CHIEF EXECUTIVE REPORT (PM)

1. Purpose

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

2. Context

2.1 National issues

2.1.1 Defra news

There is no further news from Defra on the future funding of national parks. We are awaiting news of when we will find out what our three-year settlement will be and how much it will be. The case continues to be made, via National Parks England, for an early settlement and one that puts national parks on a sustainable footing.

Thanks to a joint effort with partners across the protected landscape sector and with NGO partners, the government's proposal to remove the LURA (Levelling Up and Regeneration Act) 'duty to further' the purposes of national parks has been abandoned (for now at least).

A new All Party Parliamentary Group for National Parks has been created with the involvement of Derbyshire Dales MP John Whitby. There will also be a Campaigns for National Park (CNP) parliamentary reception, hosted by John, in December, where CNP will launch a new report on national park governance. I will be attending this event along with a member of staff who is part of our National Park Training Academy and at least one of our Members. Hopefully we will have news of our funding settlement by then so it will be an opportunity to discuss what the settlement means for us directly with politicians and officials.

There is a new Permanent Secretary in Defra and there has been early NPE engagement with him. The Deputy Director responsible for national parks has also continued with local visits, most recently hosted by the Lake District NPA.

2.1.2 Protected Landscape Partnership (PLP) news

The PLP brings together national parks, national landscapes, national trails and Natural England. The process for appointing an independent Chair of the PLP is ongoing, I believe interviews have taken place. We are awaiting news of who has been successful. A strong independent Chair should be able to make the case for support and investment across government. PLP is also a vehicle for funding certain projects, such as our Landscape Observatory.

2.1.3 National Parks England (NPE) news

NPE has now launched a recruitment process for a new Executive Director. NPE continues to deliver policy work on climate, nature, farming, engagement and other areas via a small staff team and officer groups with temporary oversight being provided by Tom Hind, CEO of North York Moors, acting as Company Secretary. It is worth noting that there is an unprecedented level of change within the leadership of English national parks at the moment. Recruitment processes are underway for new CEOs at Northumberland NPA, Dartmoor NPA, The Broad Authority and now also the Yorkshire Dales NPA.

2.1.4 National Parks UK (NPUK) news

Our Chair currently holds the annual chairing role for NPUK. We hosted a face to face gathering of all 15 national parks in the Peak District in April and in December there will be an online UK Chairs forum that we will also host. This will cover national updates and policy developments as well as the latest on the UK brand proposition work.

2.1.5 National Parks Partnership (NPP) news

NPP now host the UK Comms Unit and they are currently recruiting for a new Director of Communications and Brand. There have been a number of new corporate partnerships

secured by NPP recently and a number of other potential partnerships close to being secured, including a new partnership to replace the Columbia clothing deal that has now expired. NPP recently hosted a Big Ideas Forum which generated content that will now help direct their work.

2.1.6 Natural England news

Natural England has just launched its new strategic plan. This focuses on nature recovery for growth, health and security. The aim is to be more enabling and focus at a more strategic level on the issues that make the biggest difference. I attended the Midlands regional launch and raised the point that whilst a high-level strategic approach is a rational response to NE's own financial constraints, there will still be a need for resources to be allocated for progressing local case work through the planning system.

3. Regional issues

3.1 MP engagement

Nothing significant to note in this report.

3.2 EMCCA engagement

I attended the launch of the regional growth plan, which places importance on the growth of the visitor economy. By the time of the Authority meeting, I will have spoken at the Mayor's Peak Partnership Summit event in Bakewell where I will be focusing on the need to manage the impact of a growing visitor economy. I will also have attended another meeting of the Biodiversity and Nature Taskforce. I am currently in the process of submitting outline funding bids for any surplus capital there may be with the EMCCA budget this year. It should be noted that the government has announced the forthcoming abolition of Police and Crime Commissioners, with powers being passed over to regional mayors. This will mean that in addition to the EMCCA mayor's existing remit, responsibility for two police forces will soon be added.

3.3 Community engagement

Consultation has now been launched on the next stage of the Local Plan.

CEO Roadshows are continuing with one due to have been held in Baslow by the time of the Authority meeting.

Parishes Day has taken place and although I was unable to attend, I know it was a useful event. We do however need to encourage greater participation from parishes to ensure this event is worthwhile in the future.

3.4 Tourism engagement

Since the last Authority meeting, we have held a partner workshop on tourism which was well attended and allowed the aims of our Tourism Charter to be presented and discussed. There was a good level of support for work to help achieve the objectives of the Charter.

3.5 Moorland engagement

I am continuing to engage with moorland managers and owners. Bradfield Moor recently hosted a visit for a few partners, including Natural England and environmental NGOs. It was invaluable to hold discussions about moorland management whilst being stood on moorland to give context and example to enrich the debate. Subject to the weather later this week I should be attending a visit to Abney Moor along with colleagues from Moors for the Future Partnership, to see examples of restoration work that have been developed over many years, and which are regarded as having been successful in relation to some measures.

3.6 Internal issues

3.6.1 Organisational change and staffing

We have recently closed our consultation on proposed staffing changes that are aimed at reducing our overall costs to achieve a balanced budget over the medium-term financial plan period. The leadership team is currently reviewing all the consultation responses and is hoping to be able to adjust the original proposed plans based on feedback received and further work on trying to secure additional income. An update will be given to Members at the Member Forum following the Authority meeting.

3.6.2 Capital programme

The Assets and Enterprise team are exceptionally busy due to the additional capital we received this year from Defra which must be spent by the end of the financial year. There are some tight timescales, particularly where we require various permissions for some of the work we are planning. The focus of the spend has been on projects that aim to generate revenue in the future. The completion and success of some projects will help to mitigate some of the savings we have proposed across the Authority. We do not yet know whether there will be any additional Defra capital next year, but we have a strong pipeline of projects to be able to take advantage of any further offer should it arise. We are also seeking to maximise revenue secured through renting out space in Aldern House and there is an ongoing programme of refurbishment and making new space available. I am grateful to staff for their understanding in this and welcome their support where it is necessary to move teams from one part of the building to another so that we can generate additional income.

3.6.3 75th anniversary preparations

There are three levels at which we are planning to celebrate our 75th anniversary next year. First, we are collaborating with the other national parks that will be 75 next year (the Lakes, Dartmoor and Eryri) and we have jointly commissioned an independent report to be written. The report will review what 75 years of having a national park in each of our areas has achieved, and where there were limitations or obstacles to our successes. It will also give a forward look at what is now needed to secure the ongoing impact and achievements of the four national parks in question. The independent author secured to write the report is Andrew McCloy, a former Chair of this Authority and a published author in this field. The report will be finalised in the summer, and a national launch event is being planned, that we will host in the Peak District on behalf of all four national parks (proposed date 15th July, tbc).

Secondly, we are working with partners across this national park to facilitate and encourage local events and activities to mark our shared 75th. We will be providing a logo and supporting material that partners can use for events. We are also looking at how we can coordinate and promote all the events that take place.

Thirdly, we are organising our own events and activities to mark 75 years of the Authority. We will be deploying an anniversary logo for the year and are looking at other ways in which the milestone can be highlighted to the public. This includes some 75th merchandise for sale in our National Park Centres. We will be partnering with the Buxton International Festival next summer where an exhibition will be hosted based on imagery from our 'Archive Unlocked' project. The opening of the exhibition will be 10th July, which will form part of the opening of the overall Festival. The exhibition will go on to be displayed in our National Park Centres in Castleton and Bakewell. The festival programme will also include a couple of talks on the National Park. We are also developing a programme of guided walks and new volunteering opportunities to help celebrate the 75th. Other media opportunities are being explored, and it is expected that there will be some marking of the actual birthday on 17th April.

Internally, we will be celebrating the birthday at an all staff, Member and volunteer garden party at Aldern House (proposed date 22nd July 2026) and as a mark of how hard our staff work and how committed they are, we will be giving all staff their own birthday off next year as an extra day of leave.

4. Proposals

None

5. Recommendations

For Members to note the report

5. Corporate Implications

- a. Legal - none
- b. Financial – the report notes some concerns over our future funding position. There is ongoing work to manage potential cuts and generate additional income.
- c. National Park Management Plan and Authority Plan – the report covers some of the work that is helping deliver the NPMP.
- d. Risk Management – a number of financial risks are noted in the report.
- e. Net Zero – no major net zero implications from the report.

6. Background papers (not previously published)

None

7. Appendices

None

Report Author, Job Title and Publication Date

Phil Mulligan, CEO, Publication Date

Responsible Officer, Job Title

Phil Mulligan, CEO

8. CARBON MANAGEMENT PLAN PROGRESS REPORT 2024/25

1. Purpose

This report details the environmental performance data for the 2024/25 financial year (the 'reporting period') and progress towards the Authority's goal of becoming zero carbon by 2050. The data relates to the greenhouse gas emissions arising from the Authority's operations and reflects the scope and methodology of reporting as established in the Authority's [Carbon Management Plan 2 \(CMP2\)](#).

2. Context

2.1 The report attached at Appendix 1 gives a comprehensive breakdown of the Authority's performance over the 2024/25 reporting period.

2.2 This is an annual report and members are asked to note the content

2.3 The report at Appendix 2 gives a full breakdown of the carbon emitted and sequestered from the land owned by the Authority and is a snapshot of the associated emissions at the time of writing.

3. Proposals

3.1. The report attached at Appendix 1 gives a comprehensive breakdown of the Authority's performance over the period. The key trends are as follows:

At the end of the 2024/25 reporting period, the carbon emissions resulting from Authority operations have decreased by 63% compared with the 2009/10 baseline and by 1% during the reporting period.

Overall, the gradual but consistent reduction in emissions continues across most sources and small improvements are still made in the areas of building energy use and pool vehicle emissions

The report also recognises a number of key emissions sources which have been difficult to significantly reduce but that are recognised for future action if we are to achieve zero carbon. They are:

Scope 1 emissions arising from fleet travel

Scope 1 emissions arising from tenanted properties (agricultural and residential)

Scope 3 emissions arising from business travel in private cars and on public transport

All areas of reduction are described and data provided within appendix 1.

3.2. Attached at Appendix 2 is a further report that summarises data concerning the emissions, sequestration and stored carbon associated with the Authority's land holdings. This is a complex picture but reflects the challenges of managing large areas of land within existing restrictions. It is intended to use this information to inform future management of our estate. It should be noted that this report is representative of the period when the data was gathered and it is not intended to repeat this exercise annually.

3.3. It had been hoped that data regarding more scope 3 emissions would be available and reported on by now from the following areas:

- Goods and services purchased by the Authority
- Employee commuting

- Home working

Unfortunately due to a lack of resources, it has not been possible to progress data gathering in the above areas within the reporting period.

4. Recommendations:

- 1. That members take note of the information provided within Appendix 1 and recognize it as a reflection of the carbon emissions of the Authority's operations.**

5. Corporate Implications

- a. Legal**
None
- b. Financial**
Reducing carbon emissions usually results in cost savings but investment will be required to achieve more significant reductions.
- c. National Park Management Plan and Authority Plan**
The reporting of carbon emissions is central to the Authority Plan Objective H (Climate Change) - To reduce the Authority's greenhouse gas emissions
- d. Risk Management**
There is a risk that the target of achieving zero carbon will not be met within the agreed timescales. This risk is best managed by careful and regular monitoring of progress and target setting. This report forms an important part of that process and will continue to do so into the future.
- e. Net Zero**
As above, monitoring and understanding the Authority's emissions is essential in achieving its Net Zero ambitions.

6. Background papers (not previously published)

State none or add details and links.

7. Appendices

Appendix 1 - PEAK DISTRICT NATIONAL PARK AUTHORITY CARBON MANAGEMENT PLAN PROGRESS REPORT 2023/24

Appendix 2 - The Peak District National Park Authority owned and managed Estate Carbon Project 2021/22

Report Author, Job Title and Publication Date

Matt Freestone, Corporate Property Manager, 23/10/25

Responsible Officer, Job Title

Hannah Turner, Head of Assets and Enterprise

PEAK DISTRICT NATIONAL PARK AUTHORITY
CARBON MANAGEMENT PLAN PROGRESS REPORT 2024/25

1. INTRODUCTION

1.1. *Our Vision – as defined within Peak District National Park Authority Carbon Management Plan 2020-2050 (CMP2¹)*

Our vision is to be a net zero carbon Authority no later than 2050

The Peak District National Park Authority (“the Authority”) is committed to reducing our own carbon emissions through improvements to our assets (including property and fleet), ways of working and enabling and encouraging behavioural change in our organisation. We will promote our approach and achievements within our local communities and to visitors.

We have previously set a target for carbon reduction. Following the publication of our second carbon management plan we are now looking forward towards achieving net zero.

1.2. *Scope*

The scope and data contained within this document reflects that within the Authority’s CMP2. This report serves not only as a performance reporting tool but also allows an annual review of progress against the net zero target in practical terms.

CMP2 and this performance report cover emissions from activities over which the Authority has operational control: including energy and fuel used by the Authority and within its property portfolio, as well as the operational emissions from transport, waste and water. All greenhouse gas emissions are measured and recorded as carbon dioxide equivalent (CO2e).

The scope of a carbon footprint is defined according to the level of control that the organisation has over its emissions and are categorised as Scope 1, 2 or 3. These are summarised below:

Scope 1: Direct	Scope 2: Energy indirect	Scope 3: Other indirect
Fuels combustion (direct emissions): e.g. gas, oil & biomass burnt in boilers & furnaces	Purchased electricity generation	Purchased electricity (Transmission &Distribution losses)
Owned Transport: e.g. cars & vans	Purchased heat	Fuel combustion Well-to-tank (WTT) emissions
Emissions from fuel combustion in tenanted properties (e.g. oil, coal, gas, biomass)		Business travel: via transport not owned by the organisation
		Waste disposal
		Mains water supply
		Mains sewage treatment

More information concerning the scope of our reporting, CO2e etc. can be found within our CMP2.

¹ [Peak District National Park Authority Carbon Management Plan 2020-2050](#)

1.3. *Authority owned land*

For the first time we now have data on the carbon emissions and sequestration from or to Authority owned land. Alongside this we have information concerning the amount of carbon that is stored within the land owned by the Authority.

The emissions / sequestration from land could be considered to be within scope 3 but at this stage is being treated as outside of the scope of our annual reporting and is considered in a separate section at the end of this report. This approach has been taken as the emissions alone do not reflect the full picture of carbon stored within the land and the avoidance of this carbon being released. The Authority also has limited control over some of the underlying factors causing the emissions (such as existing tenancies). Further work on this area is planned and a more detailed assessment of the land based emissions is attached to this report (appendix 2).

2. PERFORMANCE REPORT

2.1. Overall progress toward net zero

Our overall performance has shown a significant level of improvement since our baseline was first established in 2009/10 and again since it was 'rebased' with the 2017/18 data. While our focus is now looking forward at how we achieve net zero, there is some value in looking at what we have achieved to date and where this can be applied to other areas.

A summary of the sources of emissions each year for Scopes 1, 2 and 3 is shown in Figure 1, below:

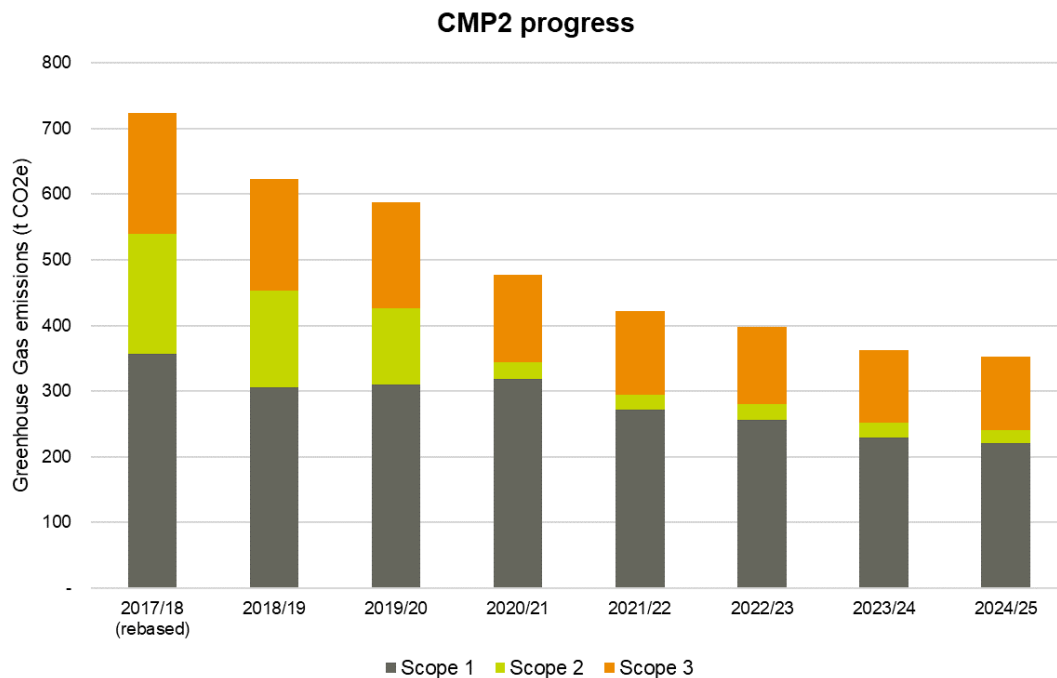


Figure 1. Graph showing total CO₂ emissions from scopes 1,2 and 3.

A breakdown of the sources of the emissions is given in the table below:

CMP2 reductions	Scope 1	Scope 2	Scope 3	Total CO2 emissions (tonnes)	Reduction from 2009/10 baseline	Annual achievement
2017/18 (rebased)	357	183	183	723	-24%	0
2018/19	306	146	171	623	-34%	-11%
2019/20	311	116	160	587	-38%	-4%
2020/21	318	26	127	471	-50%	-12%
2021/22	272	22	124	418	-56%	-6%
2022/23	256	24	117	397	-58%	-3%
2023/24	229	23	110	362	-62%	-4%
2024/25	221	19	112	353	-63%	-1%

Table 1: Summary of all emissions since 2017/18

As you can see in Table 1, we are now over half way toward our goal of becoming net zero compared to our emissions in 2009/10. The following sections look at each scope in turn in an attempt to recognise where our efforts can be best focussed.

2.2. Scope 1 emissions

Scope 1 emissions continue to show a steady decline and have decreased again over the last reporting period. This adds to the previous achievements to bring the total reduction to 136T since 2017/18.

Operational heating gas emissions continue to be low compared to pre 2020 emissions, reflecting sustained improvements to the management of these systems but it should be recognised that emissions from heating fluctuates from year to year which likely reflects weather patterns. We have also seen further reductions from tenanted properties (12T CO2e) which primarily reflects the conversion of a further property from solid fuel to gas heating.

We continue to benefit from a reduction in fleet and pool vehicle fuel emissions achieved in the 22/23 period which reflects the shift toward more electric cars and generally lower mileage. Emissions from fleet vehicles (not including pool cars) remain static but it is hoped some improvements can be made in this area when the fleet is replaced or partly replaced over the coming years.

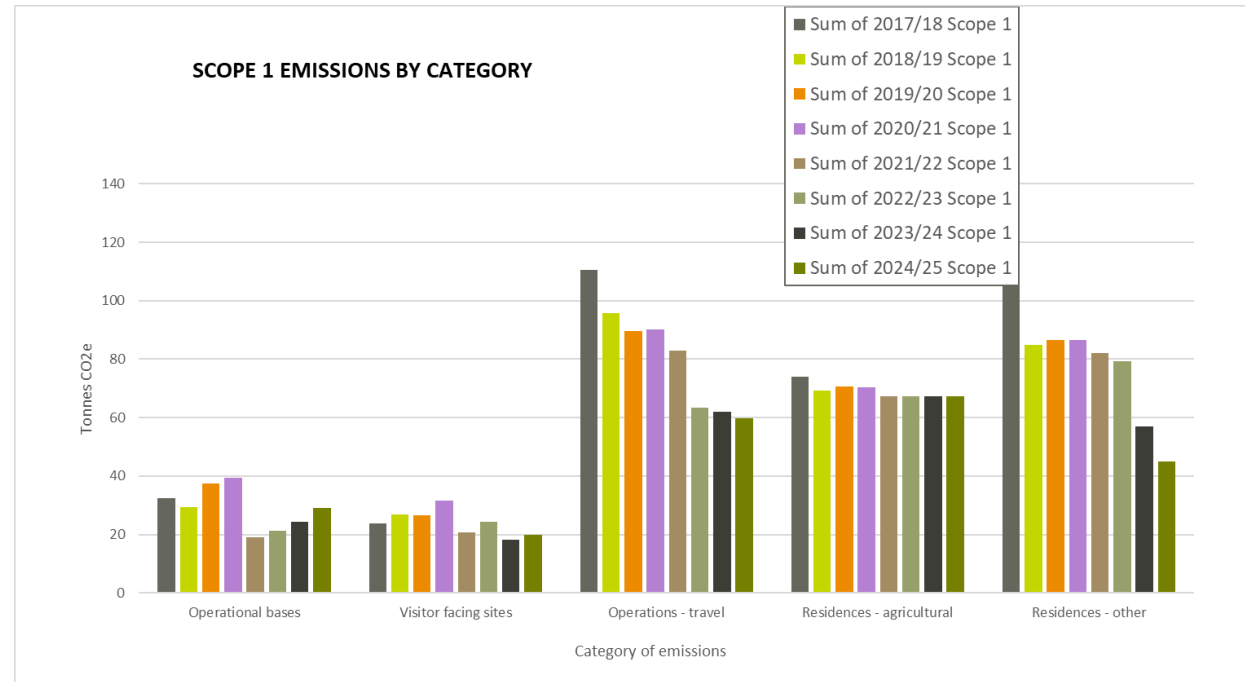


Figure 2. Scope 1 emissions

2.3. Scope 2 emissions

Scope 2 emissions have reduced significantly since 2017/18 dropping from a total of 183 tonnes in 2017/18 to 23 tonnes in 2023/24. More detail of this is shown in Figure 3 below:

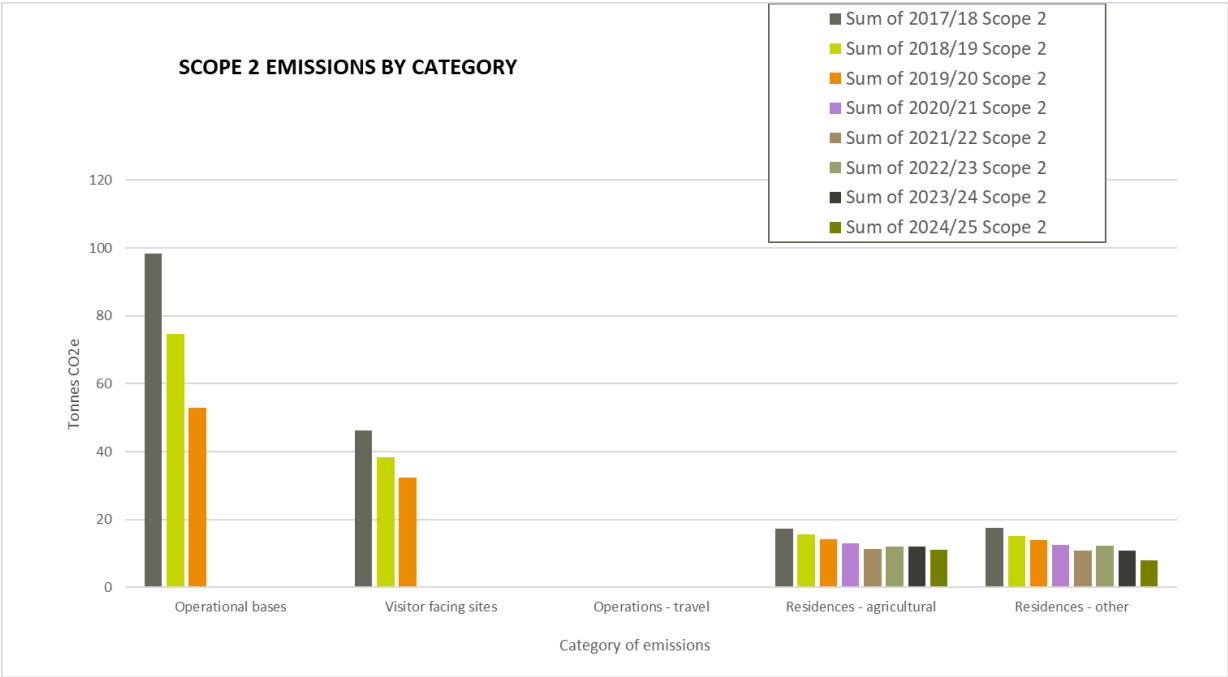


Figure 3. Scope 2 emissions

The reduction is primarily down to the change in the energy mix of electricity generation both nationally and also specifically by the supplier used for Authority operated properties. The most prominent change is that the Authority’s main supply contract has been 100% renewable energy since 2020/21. This means that our operational and visitor facing sites do not cause any scope 2 emissions.

Improvements to the standard mix nationally have also resulted in improvements at tenanted properties as has the use of a clause within new tenancies to ensure that all tenants purchase only 100% renewable electricity. Once this is fully implemented across our estate, the scope 2 emissions will reduce to zero.

2.4. Scope 3 emissions

Scope 3 emissions have reduced by approximately 40% since the 2017/18 year leaving a residual emissions of 108 tonnes. The greatest reductions to date have arisen from travel emissions and waste production. A significant reduction in travel emissions was achieved over the 2020/21 and 2021/22 years – this may be in part due to the impacts of Covid. However, this has not been reversed since that time and emissions continue to fall perhaps reflecting a longer term change in working practices. A summary of the scope 3 emissions is provided in figure 4 below.

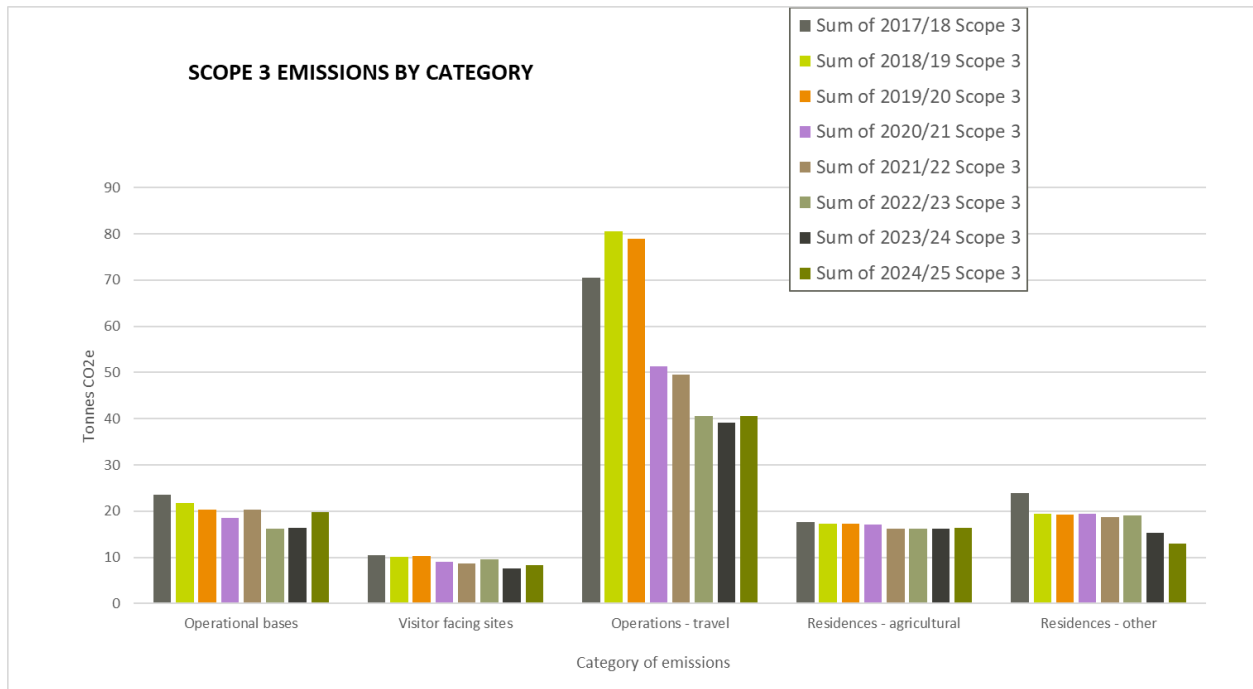


Figure 4. Scope 3 emissions

Some scope 3 emissions may also prove the most difficult to eliminate in future years such as:

- Water use in operational and tenanted properties can be reduced but will never be eliminated so will result in some residual emissions.
- Similarly, there will always be some waste produced from our activities and sites that will always result in some emissions in its processing, even if recycled.
- It is unlikely that, operationally, the Authority will ever eliminate travel in private cars and unless / until the entire UK fleet is electric and all electricity generation is 100% renewable, there will be residual emissions that are unavoidable.

3. EMISSIONS FROM LAND

The Authority has now gathered data concerning the emissions and sequestration to the land it owns across its estates and operational properties. This data is summarised below:

3.1. Carbon emissions from land

Emissions from land represent the net of emissions and sequestration and is currently a positive figure meaning that overall the Authority's estate is emitting Carbon.

Property type	Area (ha)	Total emissions (t CO2e/year)	Total sequestration (t CO2e/year)	Total carbon footprint (t CO2e/year)	Total emissions per hectare (t CO2e/year/ha)
Woodland	303.00	0.00	-242.00	-242.00	-0.80
Minor property	139.00	94.00	-6.00	88.00	0.63
Operational property	9.00	0.00	-9.00	-9.00	-0.97
Trails	128.00	0.00	-28.00	-28.00	-0.22
North Lees Tenancy	484.00	110.00	-1,021.00	-911.00	-1.88
Warslow Tenancies	918.94	3,175.00	-14.00	3,161.00	3.44
Warslow in hand land	569.00	87.00	0.00	87.00	0.15
Total	2,550.94	3,466.00	-1,320.00	2,146.00	0.84

Table 2: Emissions from Authority owned land

As can be seen from the data above and Figure 5 below, the key areas of sequestration are woodlands and North Lees Farm Tenancy. Some of the Warslow Moors Estate agricultural tenancies are the largest emitters of carbon. This is primarily due to these holdings being farmed more intensively mainly for milk and beef cattle production i.e. there is a focus on food production rather than conservation. Additionally, four of the twelve farms are still held under Agricultural Holdings Act tenancies which were inherited by the Authority in 1986 and do not reflect as stringent conservation practices that they would do if re-let today.

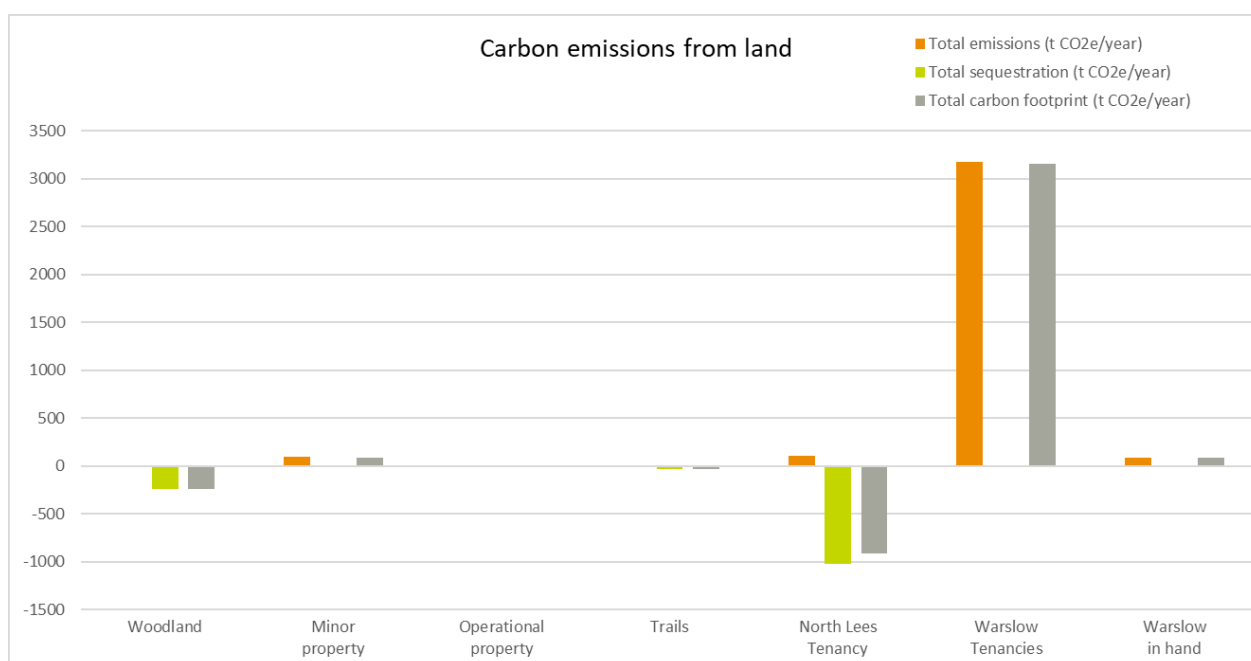


Figure 5. Carbon emissions from land

This information presents an excellent starting point for achieving reductions in carbon emissions through improving practices and making decisions around the best land use and it is envisaged that in time an action plan will be formulated that reflects this.

3.2. Carbon stored in the land

While the Authority's land is emitting overall, this does not recognise the fact that significant volumes of carbon are stored within the land and the practices across the estate ensure that this carbon is not released. The volumes of stored carbon are given in table 3 below:

Property type	Area (ha)	Carbon stored in plant material (t)	Carbon stored in soil (t)	Total Carbon stored (t)
Woodland	303	-115,000	-22,000	-137,000
Minor property	139	-5,000	-11,000	-16,000
Operational property	9	-2,000	-1,000	-3,000
Trails	128	-31,000	-10,000	-41,000
North Lees Tenancy	484	-2,000	-291,000	-293,000
Warslow Tenancies	919	-7,000	-339,400	-346,400
Warslow in hand	569	-1,000	-1,084,000	-1,085,000
Total	2,551	-163,000	-1,758,400	-1,921,400

Table 3: Carbon Storage in Authority owned land

A more detailed analysis of the land based emission is included at Appendix 2.

Please also see the notes relating to land-based emissions and storage in Appendix 1.

APPENDIX A: NOTES ON LAND BASED EMISSIONS:

The carbon footprint for the Peak District National Park Authority's owned estate was modelled using 2022 v3.3 of the Authority's bespoke Peak Carbon Tool, developed by sector leading consultants ADAS in 2009 as part of a study of Environmental Quality Mark award holding businesses. The tool has periodically been updated, with this most recent update including the officially adopted UK carbon data from the Forestry Commission's Woodland Carbon Code and the Peatland Code, as well as Natural England publication NERR094 - Carbon Storage and Sequestration by Habitat 2021.

The incorporation of these nationally adopted codes and the Natural England data sets into the Peak Carbon Tool has led to significant changes in the results output compared to previous versions of the tool:

- Grassland: There is now no sequestration associated with grassland, as overall this is considered to be in equilibrium, emitting a similar amount of carbon over a year as it sequesters. This is based on 'low confidence' national data, rather than specific upland grasslands and so may not reflect the true picture for land managed for conservation in the Peak District National Park.
- Moorland and peat: Previous versions of the Peak Carbon Tool showed moorland peat as sequestering. Since then, a number of carbon codes and studies have been published by conservation bodies, including the 'Peatland Code' and 'Implementation of an Emissions Inventory for UK Peatlands 2017', the data from which has now been adopted and incorporated into UK carbon emissions reporting. These documents show UK peatland, on the whole, to be emitting carbon, even following restoration, with only 'near natural' peat sequestering small amounts.
- Stored carbon: the Natural England publication NERR094 - Carbon Storage and Sequestration by Habitat 2021 sets out much more conservative estimates for stored carbon in soils than previous Defra publications. The 2022 v3.3 Peak Carbon Tool can report either previous Defra data or 2021 Natural England data. For this study the more recent Natural England data has been used.

The result of these changes to the tool is a PDNPA owned estate carbon footprint with significant net carbon emissions, largely from farming practices and livestock. In previous versions of the Peak Carbon Tool (based on older data sets), sequestration from grassland and particularly moorland, 'balanced off' these emissions.

However, it should be noted that the emissions from the owned estate are the by-product of land management that delivers a range of already well recognised public benefits e.g. habitat, species, cultural heritage, access. These results also highlight the importance of the estate in terms of carbon storage - with nearly two million tonnes of stored carbon within vegetation and soils, even using the more conservative Natural England dataset. This highlights the role of the Authority, and their tenant farmers and graziers as carbon stewards, protecting stored carbon through their land management activities.

This page is intentionally left blank



The Peak District National Park Authority owned and managed Estate Carbon Project 2021/22



Page 31



Carbon footprint by the Environmental Quality Mark
Community Interest Company

The Peak Carbon Tool

A bespoke carbon footprinting tool for the UK uplands

Summary - The Peak District National Park owned Estate Carbon Project 2021/22

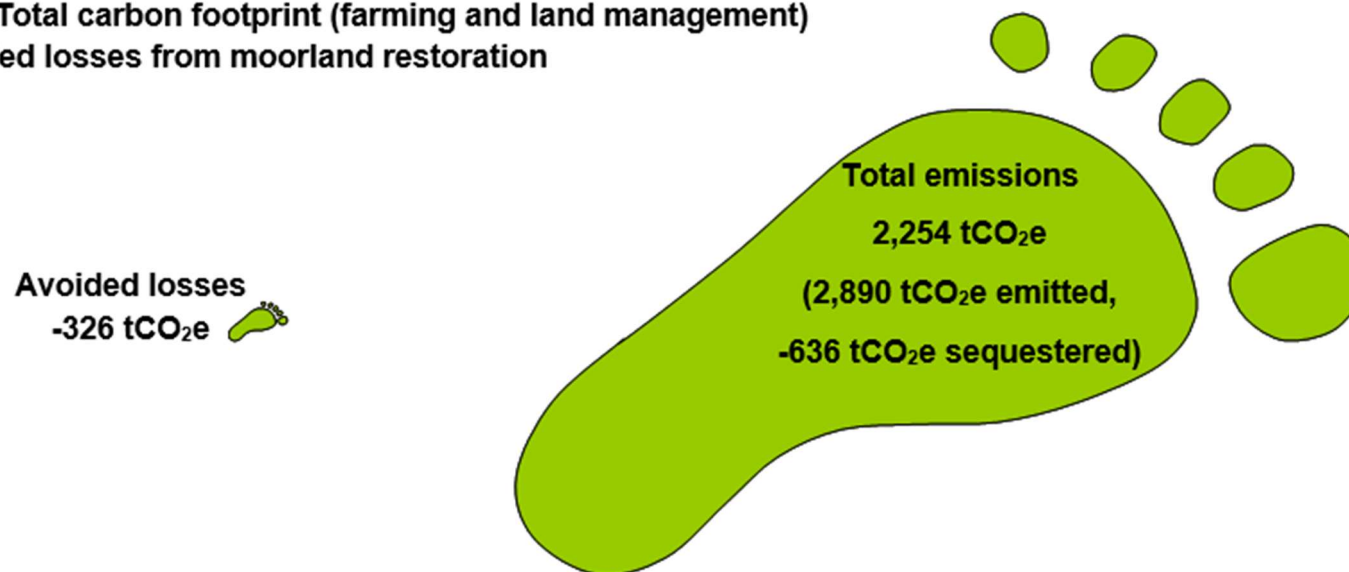
The Peak District National Park Authority (PDNPA) have measured and modelled carbon emissions, sequestration and storage for their owned and managed Estate. PDNPA owns 6,070 ha (15,000 acres), including the Warslow Moors Estate, North Lees, the Monsal, High Peak, Tissington and Thornhill trails, Eastern Moors Estate, The Roaches various woodland and some operational properties. The Eastern Moors Estate, The Roaches and part of the Warslow Moors Estate are managed by third parties on long term tenancies and therefore are excluded from this study. Emissions from PDNPA's own operations (for example PDNPA office and building energy use and staff vehicles) and let domestic and commercial properties across the owned and managed Estate are captured by existing carbon reporting so are also excluded from the scope of this study. The study focuses on the 2,550 ha (6,300 acre) of the Estate that is managed by the PDNPA for conservation of the high-quality wildlife habitats and heritage, and also access and recreation, in line with National Park purposes.

A conventional carbon footprint measures greenhouse gas emissions. However, this is not the whole story in a protected upland landscape such as the Peak District. The amount of carbon annually sequestered (absorbed) and stored over the long term by different habitats and soils adds an extra dimension. Furthermore, the significant reductions in carbon emissions from peat associated with moorland restoration projects, referred to as 'avoided losses', play an important role in the carbon management story for this type of extensively managed upland landscape.

This study used the PDNPA's bespoke Peak Carbon Tool to measure and model carbon for the Estate for 12 months, from 1 April 2021 to 31 March 2022.

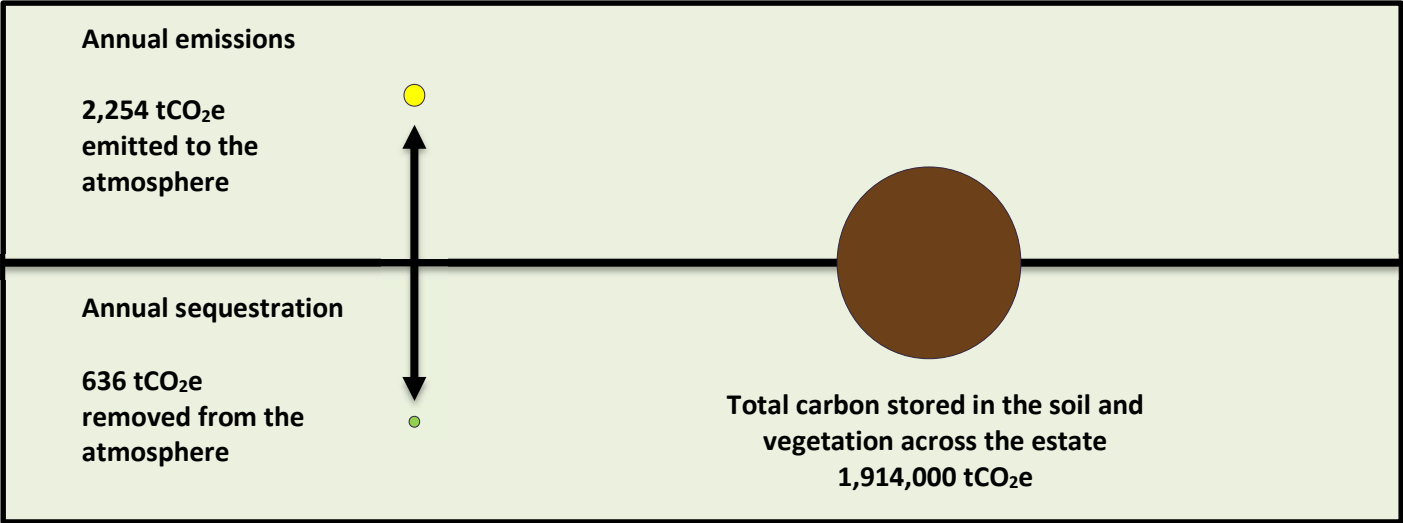
The overall footprint of the Peak District National Park owned and managed Estate is 2,254 tCO₂e, comprising 2,890 tCO₂e emissions minus -636 tCO₂e sequestration. There are also -326 tCO₂e of avoided losses. If these emissions are divided up across the area of the Estate this gives rise to emissions of **0.88 tCO₂e per hectare**.

Figure 1: Total carbon footprint (farming and land management) and avoided losses from moorland restoration



Carbon dioxide equivalent (CO₂e) is a unit used to compare the climatic effect of various gases to that of carbon dioxide. It gives the mass (kg or tonnes) of CO₂ that would have the same climatic effect. For example, the global warming potential of methane is 25 times greater than carbon dioxide and this unit of measurement takes this difference into account.

The study also showed that carbon stored in the Estate soils and vegetation is significant compared to annual emissions or sequestration (absorption from the atmosphere). Indeed, over 660 times more carbon is stored compared to the amount emitted or sequestered in a year. The following graph shows this:



This project highlights the role of upland farmers and land managers as ‘carbon stewards’. The current management of the Peak District National Park owned Estate delivers a range of already well recognised public benefits, e.g. habitats, species, cultural heritage and access. This report also highlights the importance of the Estate in terms of carbon storage.

1. About this report

This report sets out the findings of an innovative and holistic study to measure carbon emissions, sequestration and storage for the Peak District National Park owned and managed Estate.

Until this study, the impact of PDNPA's approach to land management across its estate on carbon emissions and climate change had not been fully known. A previous study modelled carbon for the Warslow Moors Estate for the period 2016/2017. Since this time the UK government have published data on carbon emissions, storage and sequestration by various habitats (Natural England publication NERR094 - Carbon Storage and Sequestration by Habitat 2021). The PDNPA has commissioned this report to quantify the carbon impact of its Estate management using the most up to date UK government adopted carbon data.

A conventional carbon footprint calculation identifies the quantity and source of carbon dioxide, methane and nitrous oxide (greenhouse gases) emitted by a given product or activity. However, the Peak District Environmental Quality Mark Carbon Project demonstrated in 2009 that carbon emissions are not the whole story in a protected upland landscape such as the Peak District. The amount of carbon annually sequestered (absorbed) and stored over the long term by different habitats and soils adds an extra dimension to the carbon management story for this type of extensively managed upland landscape.

This report therefore not only reports the carbon emissions for a year in the life of the Peak District National Park owned and managed Estate, it also explores the extent to which the Estate is sequestering and storing carbon in its soils and vegetation, and whether the activity on the land has led to significant emission reductions or avoided losses. This study used the Peak District National Park Authority's Peak Carbon Tool to measure and model carbon.

2. About the Peak Carbon Tool

The carbon footprint for the Peak District National Park owned Estate was measured using the Peak District National Park Authority's bespoke Peak Carbon Tool. In 2009 the Peak District National Park Authority commissioned ADAS (one of the country's leading agri-consultants) to build a bespoke carbon footprinting tool for the uplands as part of a study of Environmental Quality Mark farms. It has periodically been updated by ADAS at PDNPA's request, with the most recent 2023 update now including the officially adopted UK carbon data from the Forestry Commission's Woodland Carbon Code and also the Peatland Code, as well as Natural England publication NERR094 - Carbon Storage and Sequestration by Habitat 2021.

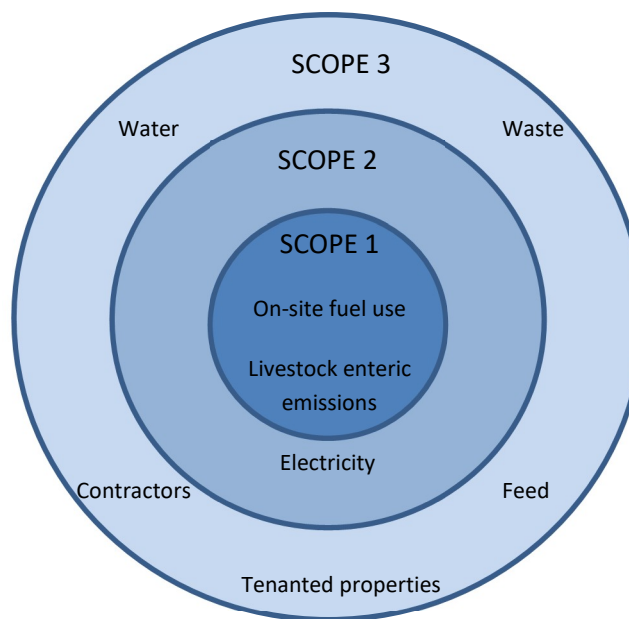
The tool was developed to better assess the story of carbon in the uplands. Other methods for measuring the carbon footprint of farming and land use focus on carbon emissions, whether this be from an annual cycle of activity or emissions relating to a product, e.g. a kilogram of meat. The PDNPA's Peak Carbon Tool takes an innovative and holistic perspective of carbon emissions, the annual rate of sequestration, the amount of carbon stored in the soils and vegetation on farm on a long term basis, and also avoided losses resulting from moorland restoration projects. As many Peak District farms have diversified to support the farming income, the tool also measures carbon associated with diversification activities, whereas other land-based carbon footprinting tools exclude this.

2.1 The Peak Carbon Tool scope

The scope of a carbon footprint is often defined according to the level of control possible over the emissions being measured, and are categorised as scope 1, 2 or 3. Scope 1 and 2 cover direct emissions from operation and include the use of fuels and electricity. Scope 3 includes emissions arising from sources such as waste or water and are generally emissions over which there is no direct control (for instance, it is possible for the consumer to control the amount of water used but not the amount of emissions caused during water treatment and supply). It is usual to include scope 1 and 2 emissions as standard and the scope 3 emissions which are appropriate to the focus of the carbon measurement.

The PDNPA's Peak Carbon Tool includes scope 1, 2 and 3 emissions, as shown in the diagram below.

Examples of the types of emissions measured by the Peak District National Park Authority's Peak Carbon Tool that fall into scope 1, 2 and 3



How the Tool assesses carbon emissions

The tool takes account of emissions that occur up to the farm gate, but exclude emissions for subsequent product processing, use in food manufacture, retail, cooking, consumption, and end-of-life disposal of waste.

How the Tool assesses carbon sequestration

Soil and vegetation carbon sequestration is the transfer of carbon from carbon dioxide in the atmosphere to organic matter in soil and vegetation. The amount of carbon sequestration is expressed in units of mass of CO₂e per year and can be subtracted from the emissions expressed as CO₂e per year.

How the Tool assesses carbon storage

The Tool estimates the amount of carbon stored in soil and vegetation (i.e. carbon at the start of the assessment year and not emitted during that year) and reports this in units of mass of CO₂e, separately to the carbon footprint. This stored carbon is not part of the carbon footprint because it is neither emitted to the atmosphere, nor sequestered from the atmosphere within the assessment period, so has no impact on global warming. However, the assessment of this stored carbon raises awareness of the potential for this stored carbon to be emitted to the atmosphere if land use change occurs.

2.2 Methodology

The Peak District National Park owned and managed Estate farm tenants were invited to participate in this study by providing their data (for example, energy and fuel use and livestock types and numbers). This data was collected through interviews, either by telephone or face-to-face during farm visits. Data was added to the Peak Carbon Tool, which calculated the carbon footprint for that farm and presented the results in a series of graphs and charts. Farmers that had not previously participated in the Warslow Moors Estate carbon study were provided with an individual carbon footprint report, with hints and tips for reducing their carbon emissions and for saving money.

For the Estate land that is managed in-hand by the PDNPA, a series of interviews were conducted with the relevant staff to gain information about habitat areas, type and management. Information was also collated from agri-environment agreement data and annual grazing and mowing licence documentation where relevant.

The data from all the tenanted farms was then collated, along with data from the in-hand Estate land including woodlands, trails and operational properties, to form an Estate-wide carbon calculation.

Emissions from PDNPA's own operations (for example PDNPA office and building energy use and staff vehicles) and let domestic and commercial properties across the owned and managed Estate are captured by existing carbon reporting so are excluded from the scope of this study. The study focuses on the Estate land that is owned and managed by the PDNPA.

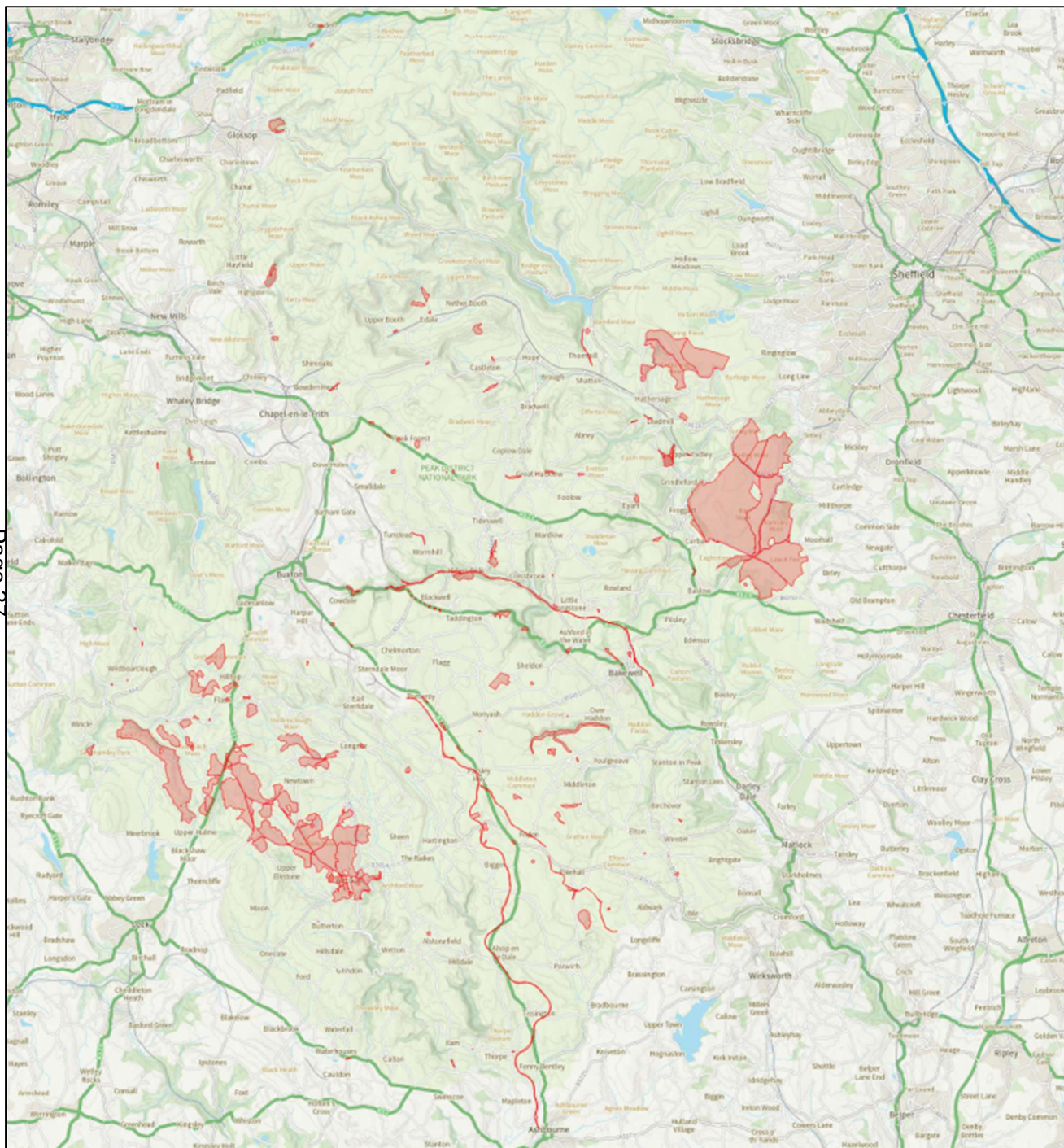
3. About the Estate

The Authority owns or leases a diverse range of property within the National Park including about 6,070 hectares (15,000 acres) of land, largely comprising moorland, woodland and grass farmland, and approximately 330 'built assets'.

The land is around 5% of the whole National Park area and includes four rural estates: Warslow, North Lees, Eastern Moors and The Roaches; land associated with cycle trails, car parks and operational bases; 65 woodlands including estate woodlands and individual woods; 21 'Minor Properties' being a range of sites usually with some heritage or ecological interest; and 20 car parks some of which are pay and display.

The built assets include 21 operational buildings such as office sites, Visitor Centres, Cycle Hire Centres, public toilets, ranger and estate bases, campsites, holiday cottage and volunteer accommodation; 32 residential buildings on the Authority's rural estates, mostly being of traditional vernacular construction and providing a home for over 80 people; 135 agricultural buildings being a mix of traditional and modern construction; 4 former railway lines used as cycle trails which included 140 structures ranging in scale from cattle creeps to the iconic Monsal Dale viaduct and 7 former railway tunnels.

The Authority has acquired the properties over many years, either for specific operational reasons or because acquisition was seen as the best or only means of achieving National Park purposes. The 'peak period' was in the 1980s when the Monsal Trail, Eastern Moors and Warslow Moors estates were acquired. Ownership and management of assets now allows the Authority to directly achieve its purposes, demonstrate best practice, generate income, enable engagement and recreation in the National Park and generate income.



3.1 The scope of this study

The Eastern Moors Estate, The Roaches and part of the Warslow Moors Estate are managed by third parties on long term tenancies and therefore are excluded from this study. Emissions from PDNPA's own operations (for example PDNPA office and building energy use and staff vehicles) are captured by existing reporting and are also excluded from the scope of this study. The study focuses on the 2,550 ha (6,300 acre) of the Estate that is managed by the Authority for conservation of the high-quality wildlife habitats and heritage, and also access and recreation, in line with National Park purposes.

Map 1: The Peak District National Park owned Estate

Map centre grid ref: 417,434 374,487

Scale at A2: 1:125,000

© Crown copyright and database rights 2024 Ordnance Survey AC0000849951

4. Farming activity and diversification

The 15 tenanted farms on the Estate are all livestock enterprises and comprise:

- 11 beef and sheep, one of which is a sub-let for grass feeding
- 2 beef & poultry
- 1 beef
- 1 dairy

There is some limited diversification activity on the Estate farms: one of the Warslow Moors tenants has a pub, another has holiday accommodation, one has a cutting room and does direct meat sales and another does direct egg & potato sales. The tenants of North Lees Farm also do direct meat sales and sell their meat at events through a catering van. Five farming tenants have part time or full time off-farm work in addition to their farming activities.

5. What is a carbon footprint?

Page 38

A carbon footprint can be defined as an impact on global warming, and can be assessed for nations, organisations (e.g. businesses) or products. A carbon footprint is expressed as a quantity of greenhouse gas emissions per unit of production for a product, or as a total for an organisation. An assessment includes emissions of CO₂, and other gases that have global warming potential (i.e. greenhouse gases), such as nitrous oxide (N₂O), methane (CH₄) and some refrigerant gases. The quantity of greenhouse gas emissions is given as mass (e.g. kg or tonnes) of carbon dioxide equivalent (CO₂e). This is the mass of CO₂ that would have the equivalent global warming potential as the mass of all greenhouse gases emitted.

Emissions of N₂O and CH₄ are important in agriculture because they have high global warming potential relative to CO₂. For example, the global warming potential of methane is about 25 times greater than carbon dioxide and a carbon footprint takes this difference into account.

In this project a carbon footprint has been assessed for the Peak District National Park Authority's Peak District National Park owned and managed Estate. The UK has ambitious, legally binding targets to meet as part of the UK Climate Change Act, and agriculture and land management have an important role in meeting these targets.

How much carbon is emitted, sequestered or stored is a function of the type of land (i.e. soil type, habitat type) and land use, for example whether and how the land is farmed or managed. The numbers and type of livestock form a significant element of the carbon emitted from land, as does energy use for heating and lighting buildings and for vehicles and machinery. There is also embedded carbon in goods purchased and used, such as animal feeds.

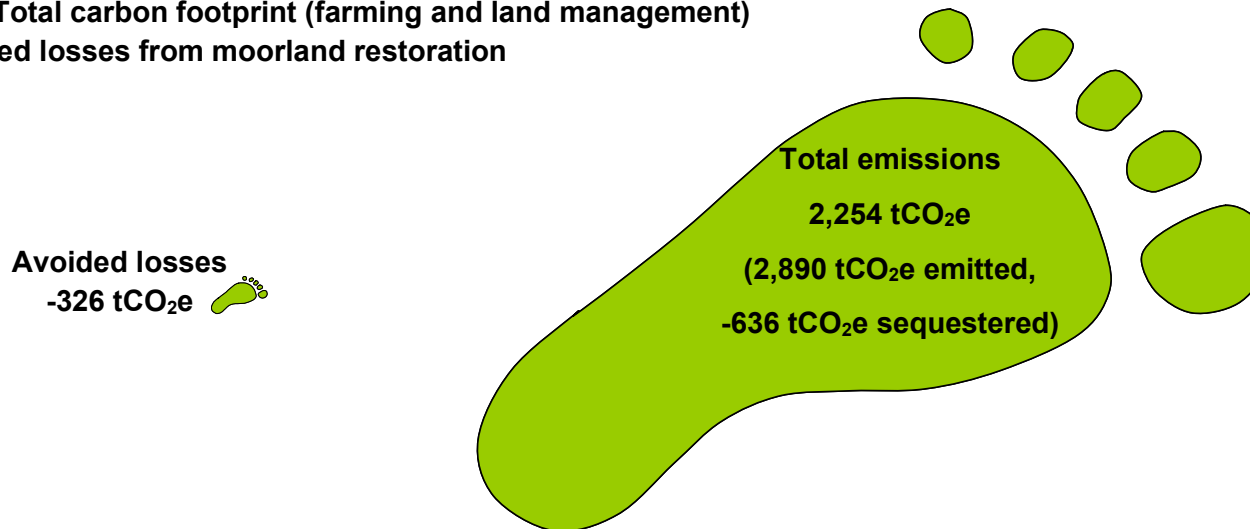
6. Results

6.1 Total owned and managed Estate footprint: what does it include?

- Emissions from all energy (fuel and electricity) for farming and land management activity
- Farming activity emissions including:
 - emissions from livestock
 - emissions associated with livestock feed (produced on farm or purchased/delivered)
 - emissions from livestock manures
 - emissions from soils
- The annual increase in sequestered carbon across the Estate (carbon taken up by the soil).
- The total amount of carbon stored in the soils and vegetation year after year.

The overall footprint of the Peak District National Park owned and managed Estate is 2,254 tCO₂e, comprising 2,890 tCO₂e emissions minus -636 tCO₂e sequestration. There are also -326 tCO₂e of avoided losses.

Figure 1: Total carbon footprint (farming and land management) and avoided losses from moorland restoration

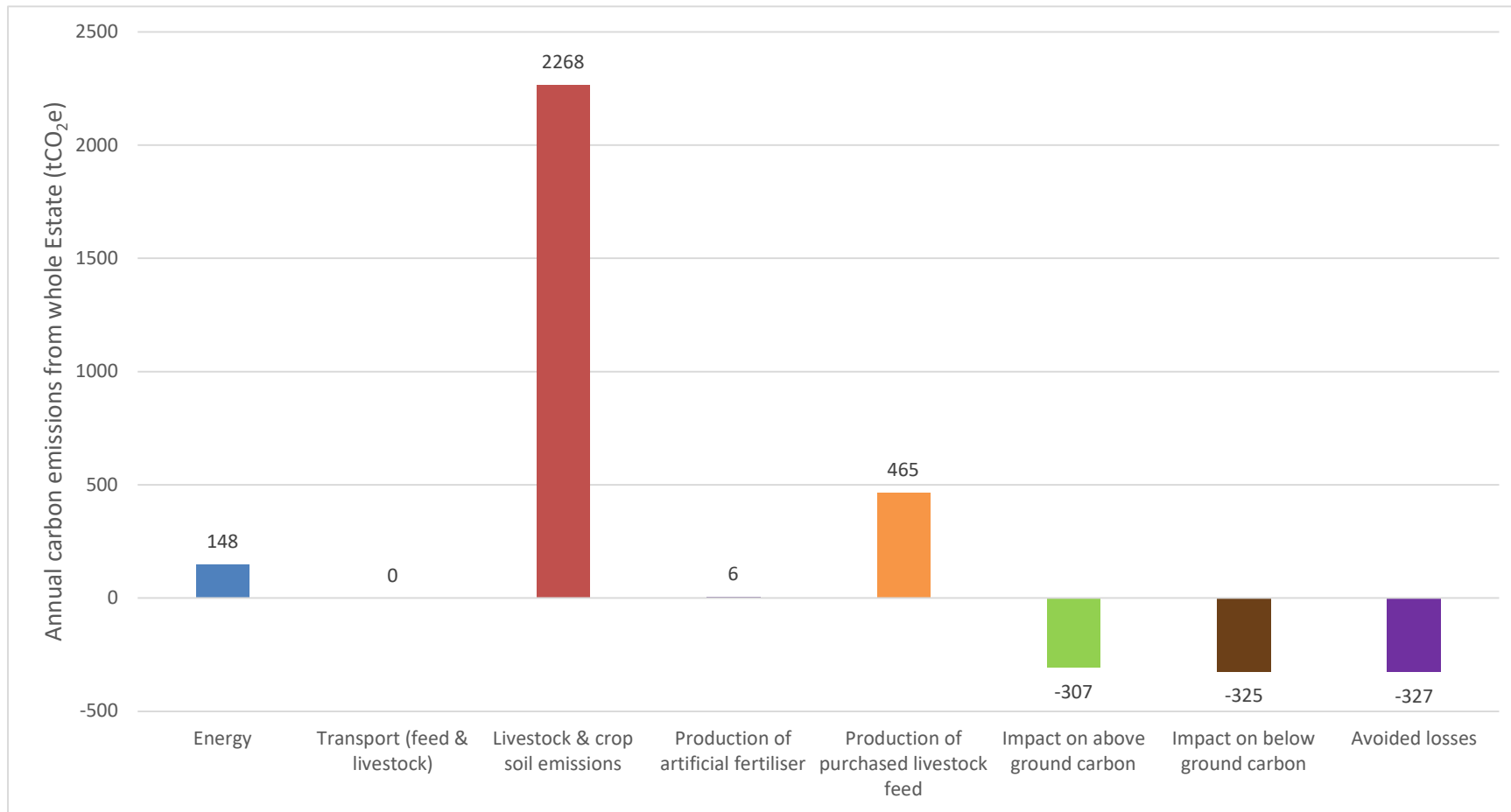


Moorland greenhouse gas emissions and 'avoided losses'

A number of carbon codes and studies relating to peat soils have been published by conservation bodies, including the 'Peatland Code' and 'Implementation of an Emissions Inventory for UK Peatlands 2017', the data from which has now been adopted and incorporated into UK carbon emissions reporting. These documents show UK peatland, on the whole, to be emitting carbon, even for many years following restoration, although on the path to a near natural state sequestering habitat. Moorland restoration projects therefore refer to the carbon savings resulting from their work as 'avoided losses' rather than 'sequestration', as in the short to medium term they are substantially reducing the emissions rather than establishing a sequestering habitat.

Figure 2 below shows how the overall owned and managed Estate carbon footprint is made up, showing emissions from farming and land management, farm diversification and domestic emissions and highlighting the carbon 'hotspots' which could be further investigated.

Figure 2: Annual carbon balance - emissions and sequestration from different sources (tCO₂e)



6.2 Farming and land management footprint

The total emissions for the farming and land management for the Estate are 2,890 tCO₂e per year. A total of 636 tCO₂e must be subtracted because it is sequestered (absorbed by) the grassland, moorland and woodland each year. This gives an overall carbon balance for the owned and managed Estate land of 2,254 tCO₂e per year. If these emissions are divided up across the area of the Estate this gives rise to emissions of **0.88 tCO₂e per hectare**.

Figure 2 above shows the main carbon hotspot for the Estate is the farming activity with livestock emitting most greenhouse gases, followed by the production of purchased livestock feed, though these are an order of magnitude less than livestock emissions. The next greatest source of emissions is energy use, including electricity and fuel used during farming activities. Smaller again by two orders of magnitude are the emissions from the production of artificial fertiliser.

There is a significant negative value for impact on below and above ground carbon, showing that overall the Estate land sequesters (absorbs) large amounts of carbon each year, either via the soil or the vegetation. However, this is still a much smaller amount than is emitted by the livestock used for the management of the Estate.

There are also avoided losses, which are carbon emissions that have been avoided as a result of moorland restoration. These equate to approximately half the annual sequestration rate for the owned and managed Estate. They do not form part of the carbon footprint, as they are emissions that would have happened had it not been for moorland restoration. They are reported alongside the footprint.

Figures 3, 4 and 5 below give further detail of the greatest source of emissions (livestock and soil) and the greatest sources of sequestration (land use and habitats).

Figure 3 shows that enteric methane emissions, arising from fermentation of feed in the rumen of cattle and sheep, form the greatest proportion (71%), followed by nitrous oxide emissions from animals grazing (22%). The remaining livestock emissions arise from storage and application of manures and slurry.

Figure 3: Total nitrous oxide and methane emissions from livestock (tCO₂e / year)

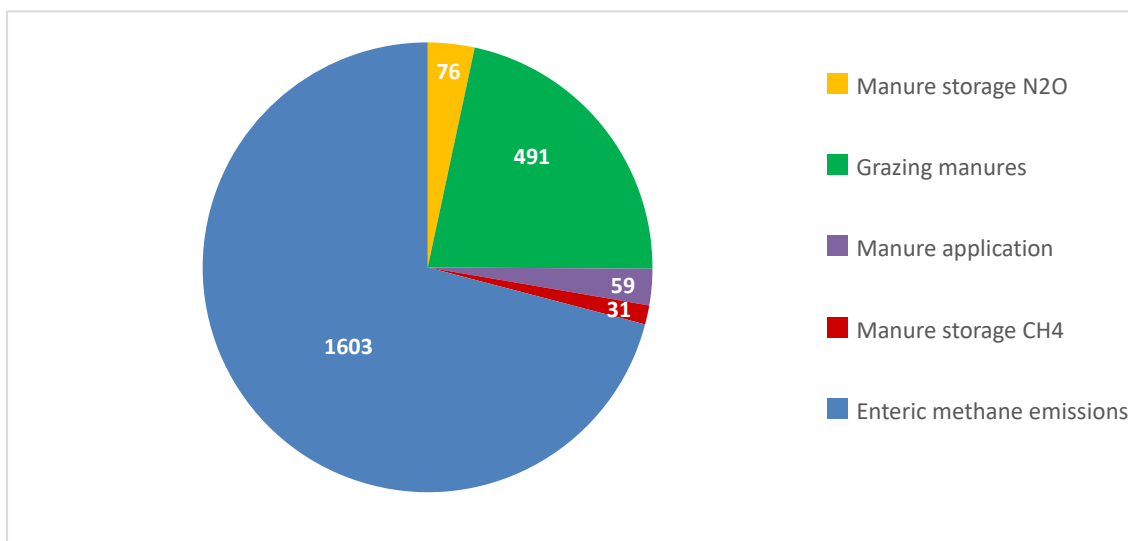


Figure 4 below shows further details about the source of emissions from livestock. Nitrous oxide and methane from beef cattle comprise the highest proportion of total livestock emissions, followed by dairy cattle and then sheep, which both cause very similar amounts of emissions. The makeup of livestock needs to be considered with caution, as a full audit of livestock present on the Estate was not conducted for this study. A picture of livestock numbers and types was created from information provided by the 15 farming tenants, and from assumptions made based on data from grazing licences for land managed in-hand. The proportion of beef cattle, dairy cattle sheep across the owned and managed Estate is not therefore accurate and may well overestimate beef cattle and underestimate sheep. However, irrespective of the break-down between livestock types, grazing livestock form the largest source of emissions arising from the Estate. The application of artificial nitrogen fertiliser also contributes to the emissions.

Figure 4: Further detail of livestock and soil emissions including methane and nitrous oxide

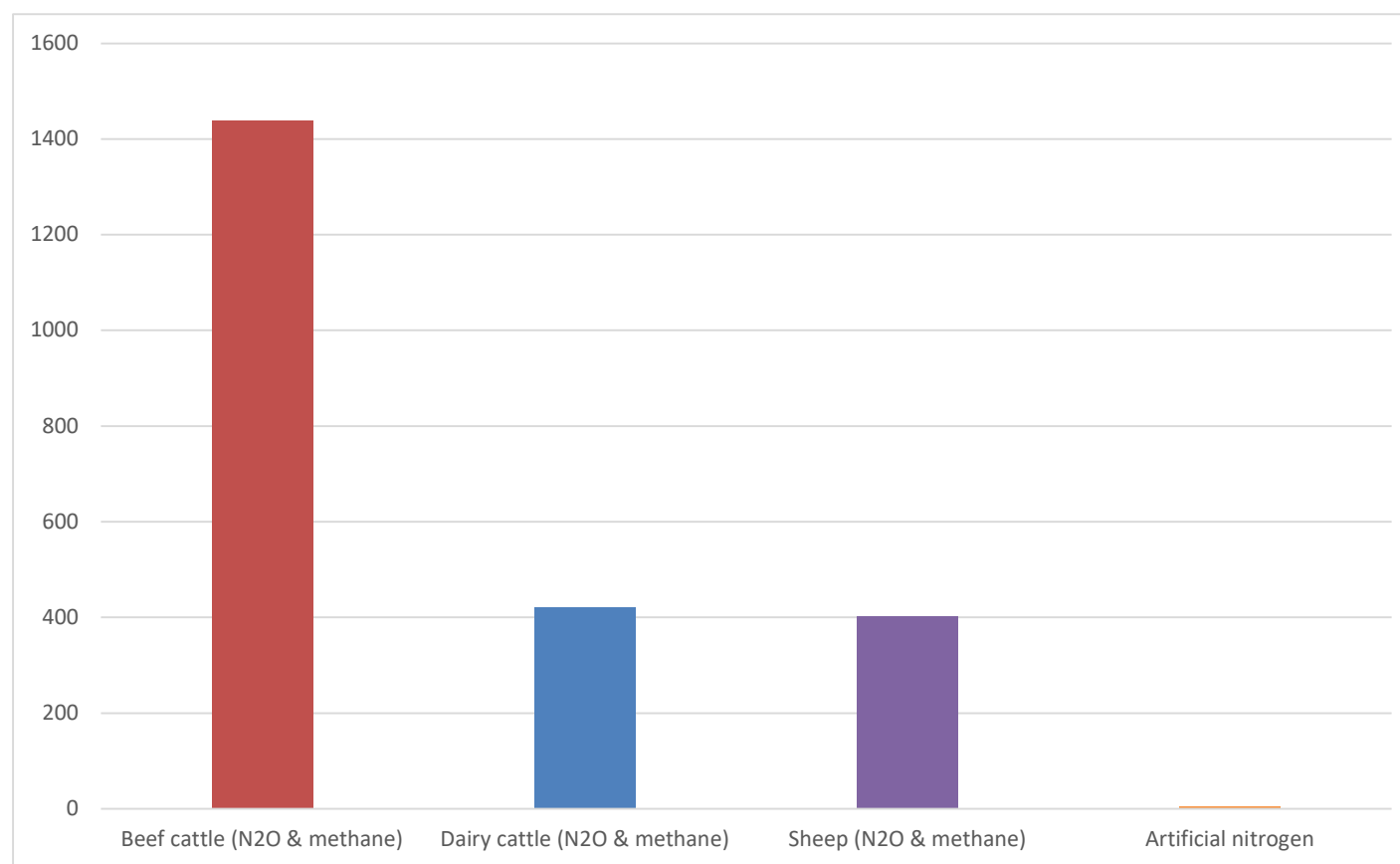
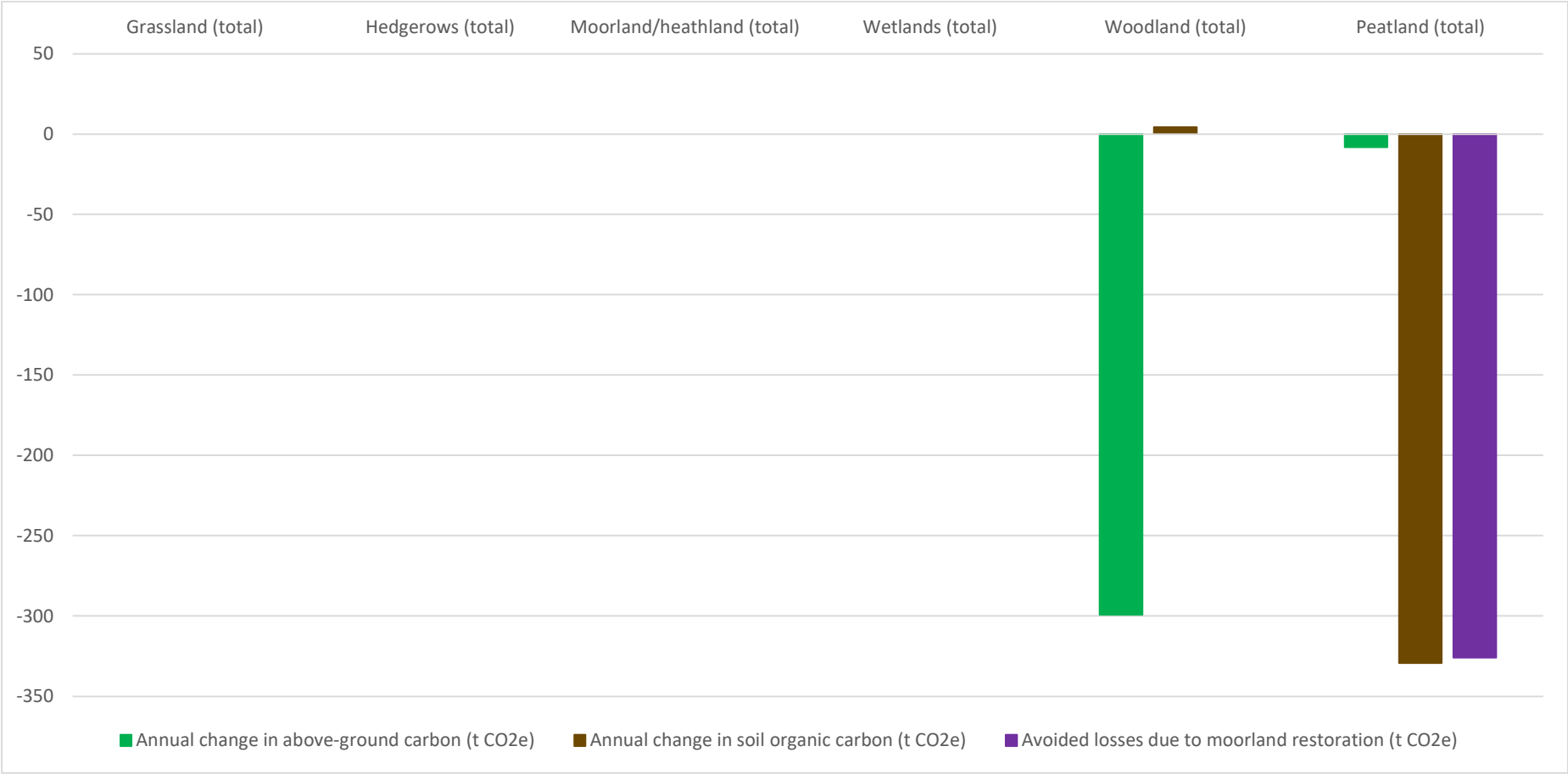


Figure 5 below shows the woodlands across the Estate sequester significant amounts of carbon, along with moorland in good condition. Woodland soils also emit comparatively small quantities of CO₂e. Other habitats do not have significant enough emissions or sequestration to show on the graph in comparison to these habitats. Indeed grassland is considered to be in equilibrium, in other words, it is in balance between the amount of carbon sequestered and the amount of carbon emitted throughout the year. The graph also shows avoided losses – the emissions that have been avoided as a result of moorland restoration work. Avoided losses do not form part of the carbon footprint, but are reported alongside it.

Figure 5: Further detail of emissions and sequestration from land use and habitats across the Estate, as well as avoided losses



6.3 The overall picture: carbon emissions, carbon sequestration and carbon storage across the owned and managed Estate

Carbon sequestration occurs as a result of the rate of biomass accumulation (plant growth) exceeding the rate of decomposition (plants dying and breaking down). It is estimated that the rate of sequestration for the Estate is **-636 tCO₂e** per year.

Farmland stores carbon in the soil and vegetation. If there is no land use change this carbon remains in the soil and vegetation, with little added or lost. Across the Estate there is an estimated **1,914,000 tCO₂e** stored in the soils and vegetation.

Land management is important in protecting this carbon. If any significant land use change occurs, e.g. ploughing of permanent pasture, or degradation of moorland, there is the potential for stored carbon to be lost to the atmosphere in much greater amounts than the emissions from the livestock. There has been little land use change on the Estate in the last 20 years, so large quantities of stored carbon remain intact. Moorland restoration has resulted in -326 tCO₂e of avoided losses.

The diagram in Figure 6 below shows the annual emissions and sequestration (small dots) from the farming and land management in relation to the stored carbon (large circle) across the Estate. The size of the bubbles relates to the amount of carbon. The larger the bubble the more carbon is present. Bubbles above the line are emitted into the atmosphere, whereas those below the line are removed from the atmosphere. The very large bubble for soil carbon is the amount of carbon that is stored over the long term within the soil and vegetation.

Figure 6: Total carbon balance for the owned and managed Estate – aggregated carbon emissions, sequestration and storage

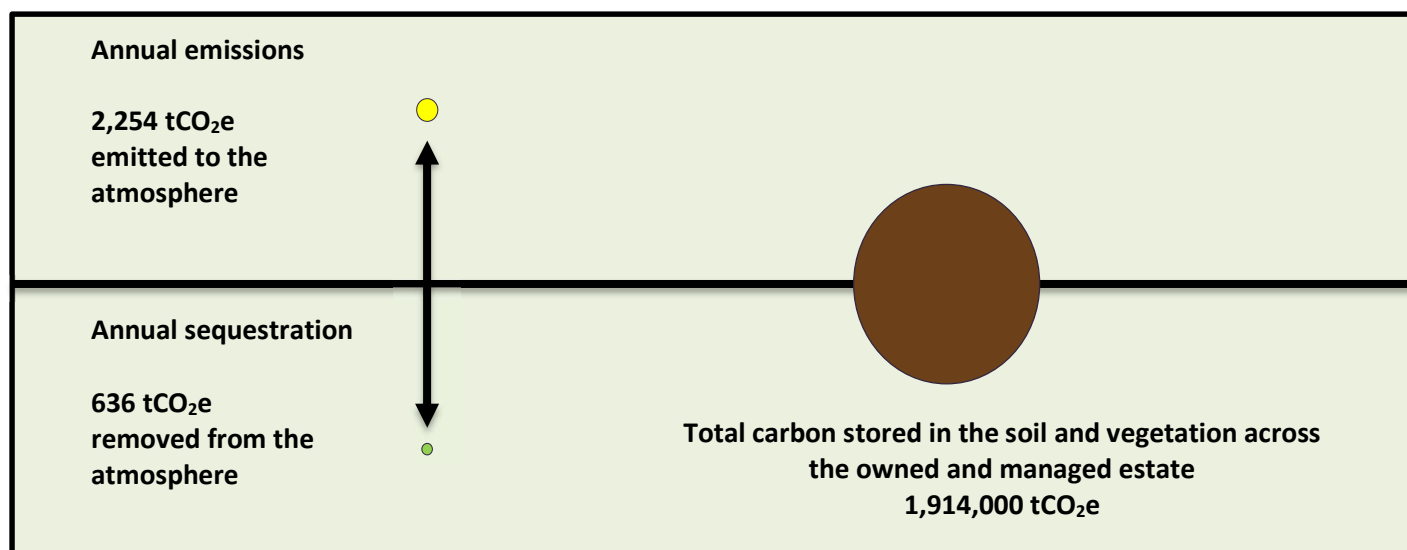
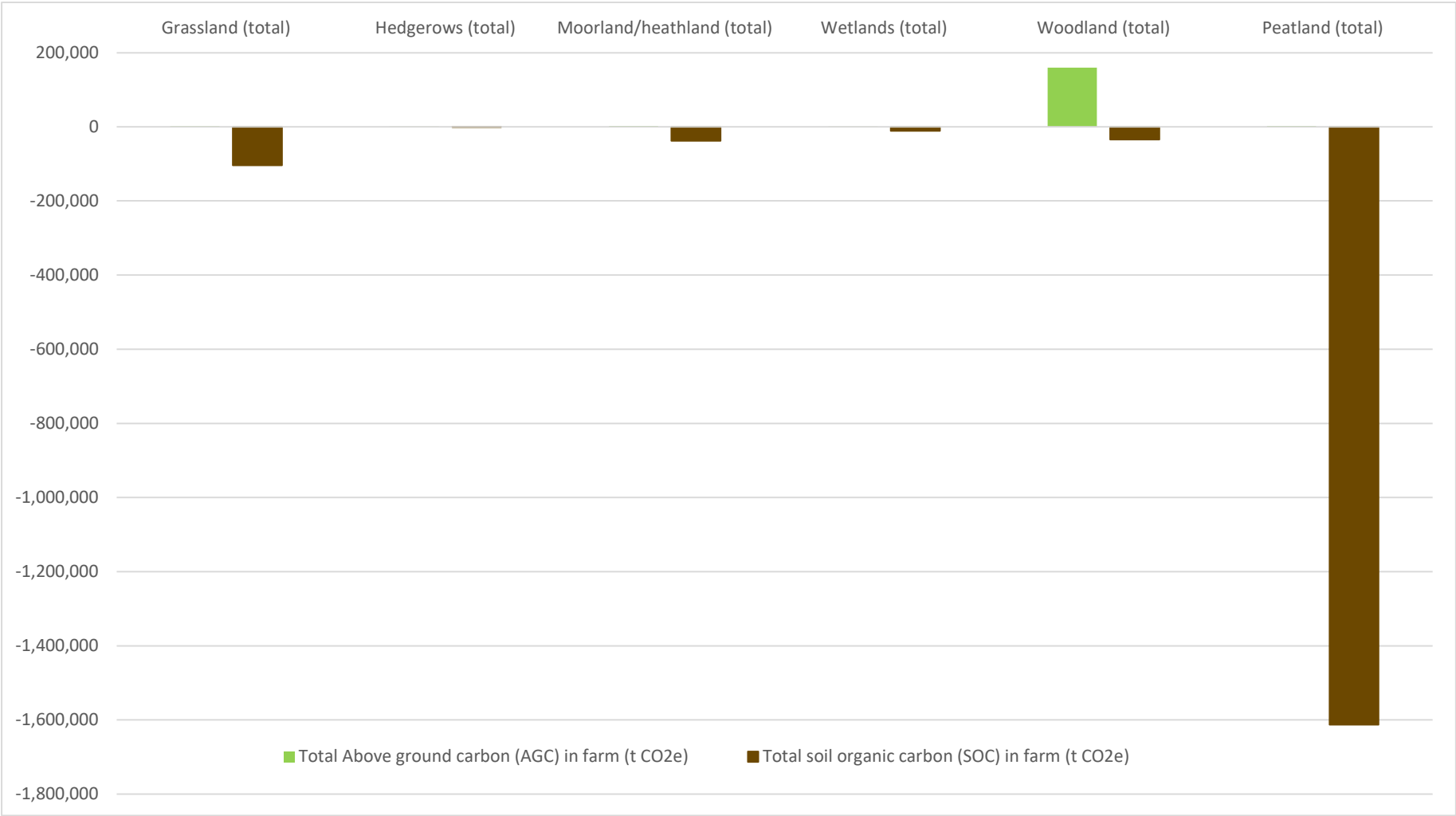


Figure 7 further breaks down which habitats store carbon across the Estate and whether it is stored above ground in plant biomass or below ground in soils. The graph shows that moorland stores by far the most carbon below ground in peatland soils, around 1.6 million tonnes of the 1.9 million total. Woodlands store eight times less carbon than moorland, but still significant amounts (around 195 thousand tonnes). Grassland soils also store over 100 thousand tonnes of carbon, with other habitats storing smaller amounts both in biomass and soils.

Figure 7: Stored carbon across the Estate, by habitat type - above and below ground



7. Conclusions

This study demonstrates that managing the Peak District National Park owned and managed Estate for conservation of the high-quality wildlife habitats and heritage, also confers carbon management benefits. It shows that the overall emissions for the Estate are relatively low: only 2,254 tCO₂e per year overall for the year of the study, which is 0.88 tCO₂e per hectare. The study also shows that significant amounts of carbon are stored within the soils of the Estate, particularly the moorland peat soils. Indeed, over 660 times more carbon is stored, compared to the amount emitted in a year.

As with many upland protected landscapes, extensive grazing of livestock is currently used across the Estate to deliver environmental management of key habitats. The carbon footprint for meat from extensive grazing systems is generally higher than for intensive systems. This is because extensively grazed livestock typically grow more slowly and live for longer and therefore produce less meat and emit more CO₂ equivalent during their life. However, the amount of carbon annually sequestered and stored over the long term by the Estate habitats and soils adds an extra dimension to the carbon management story: the present day extensively farmed approach protects important stored soil carbon.

This study highlights the role of upland farmers and land managers as ‘carbon stewards’, which is perhaps something to raise awareness about and celebrate, as many will not be aware of the positive role they are playing. By storing carbon, preventing its release to the atmosphere and thus avoiding its contribution to climate change, the current management of the Peak District National Park owned Estate is delivering carbon management as a public benefit.

8. Carbon context

- The UK Agri-Climate Report 2023 states that agriculture accounted for around 11% of UK greenhouse gas emissions in 2021¹.
- Farming is different to other sectors in that the majority of farming emissions come from methane produced by livestock and their manure, or nitrous oxide produced from fertilisers.
- The UK adopted the Climate Change Act in November 2008, which following amendment in 2019 sets the UK legally binding targets to achieve net zero carbon emissions by 2050².
- To provide some context to the carbon dioxide equivalent (CO₂e) values used in this report, an average family diesel car travelling 10,000 miles in one year will emit 3 t CO₂e / year³.
- The average family home (1930s) emits 8 t CO₂ / year⁴
- Typical emissions from 1 ha for feed wheat are 4.4 t CO₂e / year⁵

¹ <https://www.gov.uk/government/statistics/agri-climate-report-2023/agri-climate-report-2023>

² <https://www.legislation.gov.uk/ukpga/2008/27/contents>

³ <http://www.defra.gov.uk/environment/business/reporting/conversion-factors.htm>

⁴ <https://heatable.co.uk/boiler-advice/average-carbon-footprint>

⁵ Defra FO0404 report – PAS2050 assessments

9. Glossary of terms

Carbon footprint	A 'carbon footprint' measures the total greenhouse gas emissions caused directly and indirectly by a person, organisation, event or product. The main types of carbon footprint are: <u>Organisational / Farm</u>: emissions from all the activities across the organisation, including energy use, industrial processes and business vehicles. <u>Product</u>: emissions over the whole life of a product, from the extraction of raw materials and manufacturing right through to its use and final reuse, recycling or disposal.
Carbon dioxide equivalent (CO ₂ e)	Carbon dioxide equivalent (CO ₂ e) is a unit used to compare the climatic effect of various gases to that of carbon dioxide. It gives the mass (kg or tonnes) of CO ₂ that would have the same climatic effect. For example the global warming potential of methane is 25 times greater than carbon dioxide and this unit of measurement takes this difference into account.
Carbon sequestration	The long term removal of carbon from the atmosphere, e.g. by the soil and plants, expressed on an annual basis.
Carbon storage, or stored carbon	Carbon that is present in soil and vegetation.
Carbon balance	This is used in this report to indicate the difference between the emissions arising from the business and the sequestration of carbon.
Net zero	The UN definition ⁶ of net zero is cutting greenhouse gas emissions to as close to zero as possible, with any remaining emissions re-absorbed from the atmosphere, by oceans and forests for instance. Net zero must cover scope 1, 2 & 3 emissions, i.e. both direct emissions e.g. from burning fuel on farm and indirect emissions e.g. from electricity use, purchased goods and waste.

10. Acknowledgments

The project team for this study comprised Matthew Freestone, Catherine Johnson and Chris Manby of the Peak District National Park Authority, and Faith Johnson, John Moseley, Gemma Powell and Jack Weston of the Environmental Quality Mark Community Interest Company. Data was gathered from tenant farmers and extracted from grazing licences by Faith Johnson, with additional input from Chris Manby. Carbon modelling was undertaken by Faith Johnson, John Moseley and Gemma Powell with individual reports for the participating tenant farmers compiled by Faith Johnson. Gemma Powell and Jack Weston undertook final data compilation and created the graphs for the final report. This report was written by Faith Johnson and Gemma Powell, with additional input from Matthew Freestone.

⁶ <https://www.un.org/en/climatechange/net-zero-coalition>

This page is intentionally left blank

9. Authority Plan Progress Report – Mid Year (Decile 5) 25-26

1. Purpose

- 1.1 For Members to review the digital Progress Report of the Authority Plan. This report, published online at <https://reports.peakdistrict.gov.uk/appprogress/>, tracks progress place over the last six months of Year Three of the five-year Authority Plan (Decile 5: April 2025 – September 2025) towards the objectives under the Enabling Delivery aim.
- 1.2 As part of the mid-year process, this report will also provide Members with an update of the Corporate Risk Register 25/26 for review and approval.

2. Context

- 2.1 The digital format Authority Progress Report is updated every 6 months, resulting in 10 decile reports over the 5-year Authority Plan (2023 - 2028). The presentation of progress information in this format to Members facilitates more effective scrutiny of key issues and actions, enabling Members to see the strategic overview easily. Corporate risk information is provided so that Members can review the mid-year position and see how risks are being managed corporately.

3. Proposals Mid-Year (Decile 5)

3.1 Authority Plan Targets:

- 6 of the 8 Enabling Delivery Aim Objectives (A-H) Targets are green, indicating that if performance is consistent over the remainder of the year, the Authority will achieve these targets for Year 3.
- The target for Objective E (Assets) has been marked amber (some progress/caution needed). This relates to the delays associated with the Asset Management Plan.
- The target set for Objective F (Governance) is marked as 'no action at this stage' (grey). There is no internal or external audit on governance in 25/26, so the target will not be reported on this year.

3.2 Key Action Progress:

- There are 29 key actions to be progressed during 25/26. At mid-year, 25 of these are on schedule where delivery meets expectations (green).
- 3 actions are experiencing a delay in schedule and/or have a lack or incorrect mix of resource allocated (amber):
 - i. In the Peak District, aligning to national trends, the condition of Rights of Way is deteriorating as a result of lack of funding for maintenance, and climate change resulting in increasing severe weather events and changes in patterns of use.
 - ii. While some of this year's asset enhancement projects have been completed, some have been delayed or reprioritized in connection with other delayed actions.
 - iii. Due to delays associated with the Asset Management Plan and Estate Plans for Warslow Moors and North Lees, targets for disposals and acquisitions have not yet been set.
- 1 action is experiencing a significant delay (red) at this reporting stage:
 - i. The development of the Warslow Moors Whole Estate Plan continues to be delayed due to significant gaps in staff resource.

3.3 Corporate Risk Register status (Appendix 1):

- The overview at mid-year is that one risk has increased in significance from amber to red, one risk's impact rating has decreased but the risk rating has remained amber, one risk's likelihood rating has increased but the risk rating has remained amber, and one risk has been removed completed due to decreased assessment of likelihood.

- One risk escalated to high risk (red):
 - i. **Enabling Delivery Aim: Operational Risks (Ref: 25/26B)**
This is an aggregated risk which recognises any possible risks to operations of the Authority, and therefore carries higher impact and likelihood due to multiple instances of possibility and possible combined impacts.
- One risk likelihood increased:
 - i. **Enabling Delivery Aim: Legislation & Regulatory Risk (Ref: 25/26A)**
This risk's rating has been increased to high likelihood as, due to it aggregating all possible legislative and regulatory risks, it is highly likely to occur due to the known future implementation of some pieces of the identified legislation. However, the timeline for many of these is beyond the scope of this register (FY26/27) therefore impact remains medium due to impact being unlikely within this management period.
- One risk removed completely:
 - i. **Obj C/D: Extended absence of an HoS or senior officer**
On review, this risk was seen to have a low likelihood, having not occurred within memory at the Authority and due to existing mitigation actions being in place to reduce this risk. As such, it is to be removed from the risk register.
- **Suggestions for better management of aggregated risks going forward:**
 - i. To disaggregate *Operational Risks (Ref: 25/26B)* and *Legislation & Regulatory Risk (Ref: 25/26A)* when creating the next Corporate Risk Register for FY26/27 to better plan the management of known individual risks.
 - ii. To create a horizon-scanning timeline for legislative and regulatory risks to understand when they are likely to be realised and better plan for their management within the appropriate period.

4 Recommendations:

1. **The digital Authority Progress Plan Report (Decile 5) 2025/26 is approved.**
2. **The Corporate risk register summary (Decile 5) 2025/26 provided in Appendix 1 is reviewed and the status of risks accepted.**

5. Corporate Implications

a. Legal

Pursuant to sections 5 and 11A of the National Parks and Access to the Countryside Act 1949, the Authority must deliver to the statutory purposes and statutory duty, respectively, when carrying out its work. Monitoring the Authority's progress against the aims and objectives set out in the Authority Plan will enable appropriate scrutiny and safeguard legal compliance.

The Authority Plan is compliant with the Authority's duties in relation to equality, diversity and inclusion. Specific projects undertaken in pursuance of delivery of the aims and objectives will individually identify and address any adverse equality impacts on a case by case basis for consideration prior to approval.

b. Financial

There are no financial implications arising from this report. All expenditure associated with the Authority Plan is allocated through setting the 2025/26 budget and specific approvals outside of this report.

c. National Park Management Plan and Authority Plan

This is a mid-year progress report to monitor delivery against the Authority Plan. The digital report presented to the National Park Authority provides Members with further

information on delivery to each of the Objectives (A-H) under the Enabling Delivery Aim.

d. Risk Management

Horizon scanning and monitoring of corporate risks enables the Authority to take appropriate action to negate or minimise that risk.

e. Net Zero

This report doesn't directly contribute to meeting net zero. However, actions under Objective H (Climate Change), aim to reduce the Authority's greenhouse gas emissions, so it provides Members with further information on what is being delivered to help achieve net zero for the National Park.

6. Background papers (not previously published)

None.

7. Appendices

Appendix 1 - Mid Year 2025/26 Corporate Risk Register summary.

Responsible Officer, Job Title and Publication Date

Emily Fox, Head of Resources, 28 November 2025

Report Author, Job Title and Publication Date

Emmott Baddeley, Data, Strategy & Performance Officer, 28 November 2025
emmott.baddeley@peakdistrict.gov.uk

This page is intentionally left blank

2025/26 Corporate Risk Register – Q2 updates

Overall risk level	Risk factor	Likelihood	Impact	Q2 update	2025/26 Corporate Risk Reference Table
Red	Obj D: DEFRA grant agreement and funding (ref: 24/25C) (see also 24/25D)	High	High	No change	
Red	Obj E: Injury/Loss of life & property damage due to unsafe trees (ref: 22/23E updated start of year 24/25).	High	High	No change	
Red	Enabling Delivery Aim: Operational Risks (Ref: 25/26B)	↑ High	↑ High	Increased impact + likelihood	
Red	Aim 1: Influencing ELMs/Area of NP land safeguarded (ref. 20/21B updated start of year 24/25)	High	High	No change	
Red	Aim 2: National scale new infrastructure Impact - CO2 Pipeline (ref: 24/25P)	High	High	No change	
Amber	Aim 1: Failure to deliver the PD Nature Recovery Plan (ref. 20/21D updated start of year 24/25)	Medium	High	No change	
Amber	Aim 2: Sustainable Moorland Management (ref: 23/24I)	Medium	High	No change	
Amber	Obj D/E: UK Government department & agencies’ capacity to support Protected Landscape purposes (ref: 24/25E)	High	Medium	No change	
Amber	Obj G: LURA “Duty to seek to further” risk to partnership working and NPMP delivery (ref: 24/25F)	High	Medium	No change	
Medium	Enabling Delivery Aim: Legislation & Regulatory Risks (Ref: 25/26A)	↑ High	Medium	Increased likelihood	
Amber	Aim 2: ELMs Test and Trial outcomes (ref: 24/25I)	High	Medium	No change	
Amber	Aim 2: Inconsistent and unclear direction for ‘upland farming’ (ref: 24/25S)	High	Medium	No change	
Amber	Aim 3: Rights of Way deterioration and reduction in funding (ref: 24/25L)	High	Medium	No change	
Amber	Aim 3: Influence of ‘user management’ in the National Park (ref: 24/25M)	High	Medium	No change	
Amber	Obj D: DEFRA Targets and Outcomes Framework based performance monitoring (ref: 24/25D)	Medium	↓ Medium	Impact decreased	
Amber	Obj D: Programme and project (externally funded) bid management (ref: 24/25 G updated start of year 25/26)	Medium	Medium	No change	
Amber	Aim 2: Private finance for landscape and nature recovery (ref: 24/25N)	Medium	Medium	No change	
Amber	Aim 4: East Midlands Combined Councils Authority priorities (ref: 24/25K potential impact on all NPMP Aims)	Medium	Medium	No change	
Amber	Aim 4: Control of affordable housing policy via legal agreement (S106) (Ref: 24/25 T)	Medium	Medium	No change	
Low	Obj C/D: Extended absence of an HoS or senior officer (accepted permanent generic risk) – Remove from register	↓ Low	Medium	Likelihood decreased	

2025/26 Corporate Risk Matrix

Page 54

IMPACT	High		Aim 1: Failure to deliver the PD Nature Recovery Plan (Ref. 20/21D updated start of year Q2 24/25) Aim 2: Sustainable Moorland Management (Ref: 23/24I)	Obj D: DEFRA grant agreement and funding (Ref: 24/25C) (see also 24/25D) Obj E: Injury/Loss of life & property damage due to unsafe trees (Ref: 22/23E updated start of year 24/25). ↑ Enabling Delivery Aim: Operational Risks (Ref: 25/26B) Aim 1: Influencing ELMs/Area of NP land safeguarded (Ref. 20/21B updated start of year 24/25) Aim 2: National scale new infrastructure impact CO2 Pipeline (Ref: 24/25P)
	Medium	↓ Obj C/D: Extended absence of an HoS or senior officer (accepted permanent generic risk)	↓ Obj D: DEFRA Targets and Outcomes Framework based performance monitoring (Ref: 24/25D) Obj D Programme and project (externally funded) bid management (Ref: 24/25G updated start of year 25/26) Aim 2: Private finance for landscape and nature recovery (Ref: 24/25N) Aim 4: East Midlands Combined Councils Authority priorities (Ref: 24/25K potential impact on all NPMP Aims) Aim 4: Control of affordable housing policy via legal agreement (S106) (Ref: 24/25T)	Obj D/E UK Government departments and agencies' capacity to support Protected Landscape purposes (Ref: 24/25E) Obj G: LURA "Duty to seek to further" risk to partnership working and NPMP delivery (Ref: 24/25F) ↑ Enabling Delivery Aim: Legislation & Regulatory Risk (Ref: 25/26A) Aim 2: ELMs Test and Trial outcomes (Ref: 24/25I) Aim 2: Inconsistent and unclear direction for 'upland farming' (Ref: 24/25S) Aim 3: Rights of Way deterioration and reduction in funding (Ref: 24/25L) Aim 3: Influence of 'user management' in the National Park (Ref: 24/25M)
	Low			
		Low	Medium	High
LIKELIHOOD				

Authority Plan Delivery Risks

Objective		Detail
A	Planning	To achieve national performance standards for planning applications by type dealt with in a timely manner.
B	Access	To achieve timescales and follow processes for the statutory functions under Countryside and Rights of Way Act and Town and Country Planning Act.
C	People	To have highly engaged, healthy and inclusive staff and volunteers.
D	Financial Resilience	To be financially resilient and provide value for money.
E	Assets	To have best practice arrangements in place for the Authority's assets.
F	Governance	To have best practice governance arrangements in place.
G	Information and Performance	To have best practice IT access controls, security arrangements, performance and risk arrangements in place.
H	Climate Change	To reduce the Authority's greenhouse gas emissions.
Enabling delivery (ED)		The Authority is inspiring, pioneering and enabling in delivering the National Park vision

Obj (A-H or ED)	Risk Text colour indicative of overall risk rating	Risk description <i>A risk should be expressed as: If (x were to happen) then (the consequence would be) or "failure to ..."</i>	Existing controls <i>Actions currently taken or controls in place that mitigate the risk e.g. standing orders</i>	Risk rating before mitigation L x I	Additional mitigating action (add to service plan)	Risk rating with mitigating action L x I (expressed as Red, Amber, Green)			Time frame of action	Lead officer	How monitored/ Indicator	Quarterly update (Q2)
						Start	Q2	Q4				
C/D	Extended absence of an HoS or Senior Officer (CEO, CFO, MO) (Generic corporate risk)	If there is a sudden loss or unplanned absence of an HoS or senior officer then there is a risk of: 1. Lack of oversight of operational and financial processes 2. The CEO or other HOS work programme will be affected 3. HoS key relationships/ championing role in the internal and external environment is lost 4. Lack of organisational oversight (CEO loss) 5. Risk to member communications 6. Risk of uncertainty over organisational review	Regular MT meetings and strategic planning. Service team manager meetings/ cascade service planning and business plan actions.	MxM	No additional migration – risk currently accepted	MxM	LxM		No target – rolling risk	CEO	CEO/Chair/ MO meetings MT Meetings	To be removed from the register due to the low likelihood
Page 55	DEFRA grant agreement and methods of funding (Ref: 24/25C)	The 25/26 DEFRA grant funding was cut by 8.2%. If, - the 3 year DEFRA grant settlement is cut by 15-20%, or - a proportion is allocated as capital funds; or - there is a reallocation of funding across Protected landscapes, or - performance monitoring is used to reduce grant, or - move towards more competitive bids for grant elements. e.g. Access for All (see also DEFRA Targets and Outcome based performance monitoring 24/25D); then there is a risk that the Authority will need to reduce headcount of staff, may not be able to meet targets, deal with the refreshed legislation (LURA) currently in the pipeline and may not be able to spend capital funding in the required timeframe. Capacity and capability to successfully complete competitive bids is also an area of risk to be considered (investment of time/effort with chance of no return).	Continuous review of service budgets & org structure to ensure budgets balance (including MFFP). Regularly monitor inflation rates & interest costs. Utilisation of reserves for Authority critical spend as required. Pay award was given at 3.2% which proactively reduced staff costs.	HxH	Create budget scenarios with up-to-date income projections and pay award forecast to ensure rapid decision capacity when more information is available. Internal preparation for low grant agreement including: - Establish income targets to maximise income streams; - Review and update MFFP to monitor potential deficits in future; - Commence full team stop/go decision making on bids to reduce costs invested into non strategically important bids; - Closer monitoring of material projects to redistribute resources across projects as required for success; - Full vacancy control.	HxH	HxH		Expecting to receive update from DEFRA on grant agreement early 2026. Set FY26/27 budget by March 26 Authority meeting. Updates in line with monitoring meeting timeframes. Review risk status in Q4 25/26.	Finance Manager (Section 151 Officer)	Monitoring via resources committee. Business planning workshops 3 rd Oct + 21 st Nov.	There is no update on the Defra 3-year settlement – likely to be the new year by now. Potential budget scenarios have been developed, including up to date income projections and assumptions around the pay award from 2026/27.

D	DEFRA Targets and Outcomes Framework based performance monitoring (Ref: 24/25D)	If the Authority cannot meet the requirements of the new targets and outcome framework then there is a risk to: - reputation - the National Park grant - access to additional DEFRA funding - overall NP Authorities and Teams over the long term	Peak District Strategy and Performance Team is part of a data checking group with reps from other NP which is proactively reviewing data for Defra and providing feedback.	MxH	Reactive actions based on flow of information from DEFRA on the framework. S&P will contact NE in Q3 to begin work together on integrating PLTOF into existing work planning.	MxH	MxM		Action ongoing due to awaited further updates. Report to Members at May Authority along with NPMP AMR. May take 12-18 months for a full reporting cycle to fully understand the implications of new framework on Authority.	Head of Resources	Flow of comms via CEO and NP Data Group from DEFRA. Quarterly NPMP Delivery Group with partner delivery teams to maintain collaboration and momentum. Review risk status in Q4 25/26.	July authority agreed Head of Resources would take responsibility for furthering the PLTOF within PDNPA, this is ongoing as still waiting for targets to be agreed.
D	Programme and project (externally funded) bid management (Ref: 24/25G updated start of year 25/26)	If programme and project externally funded bids are not prioritised via appropriate bid management processes, there is a risk to the authority of: - Lost opportunities - Impact on wider Authority project development - Impact on 'business as usual' if bid successful - Internal project / funding conflicts - Impact on bottom line aspirations - Reputational risk	Ongoing communication with SMT, wider management team, members to support bid management process. In line with standing orders, committee scrutiny dependent on financial level. Continue to work with consultant bid writer to project managing large opportunities. Foundation Director regularly sharing project pipeline with SMT.	MxM	Review of standing orders and financial regulations will commence now team is fully resourced.	MxM	MxM		Actions are ongoing with no current timelines.	Head of Assets & Enterprise	Match funding for external bids monitored using tracker at monthly RMM. Review at end Q4 25-26	Recruitment paused due to lack of suitable candidates & vacancy funding has been reassigned. Match funding tracker has been developed. Consultant bid writer employed for 2x HLF bids. Possibility to move ownership of this risk to Resources/Finance in end of year review.
D/E	UK Government departments and agencies' capacity to support Protected Landscape purposes (Ref: 24/25E)	If the capacity pressure on UK Government departments and agencies continues or gets worse, leading to indecision or bad decision making then there will be a risk that the Authority will not be able to carry out its statutory purposes as a National Park.	Engage with National Parks England, PLP, NPP and other fora to influence Government and policy.	HxM	Actively engage with departments and agencies as opportunities arise.	HxM	HxM		Review risk status in Q2 25/26	CEO	CEO and Chair to actively take part on NP comms group	PLP appointing an independent chair will provide a respected voice for PLs Ministerial changes to people who no enviro background Link to funding
E	Injury/Loss of life & property damage due to unsafe trees (Ref: 22/23E updated start of year 23/24). Service plan action: Ash die back scheme of works to address it.	If we do not allocate sufficient staff time and financial resources to surveying and managing PDNPAs in-hand woodlands, which include high numbers of dangerous trees infected with Ash Dieback disease fungus (<i>Hymenoscyphus fraxineus</i>), we are at risk of being liable/uninsured for Injury/Loss of life & property damage due to unsafe trees	5-year survey cycle assesses condition of in-hand woodland, which actions remediation work for unsafe trees. Reactive closure of public access to sites at risk in bad weather / storms.	HxH	Programme of works under way to address ash dieback infected trees to meet our legal obligations and insurance requirements.	HxH	HxH		Refer to Woodland Management Plan and Woodland Ash Die Back Works plan.	Head of Assets and Enterprise	Ongoing survey and inspection work Review for updates in Q4 25/26	Updated to better reflect the general risk of woodlands as well as ash dieback specifically

Page 57	G	LURA 'duty to seek to further' risk to partnership working and NPMP delivery (Ref: 24/25F)	If, the LURA is not; - recognised as legislation intended (i.e. to further the purpose of designation) - fully embraced by relevant authorities (RAs) - supported by clear non-compliance consequences, then, there is a risk that RAs will seek to weaken the aspirations of the NPMP to make their delivery less onerous which could impact the successful delivery of the Plan. Internally, the additional work to dealt with legislation raises resource/capacity concerns as the emerging workload is not supported by additional grant funding and any opportunities resulting from LURA will require additional / reallocation of capacity to realise and maintain over short timescales.	Before update on regulations is shared, we will: - Work to forge closer working relationships with all relevant authorities through NPMP Partnership Group. - Reactively manage arising tensions where policy overlap occurs (e.g. MCA plans). - Develop awareness on best practise and legal precedent from arising examples in other PLs.	HxM	Ministerial regulations expected 2025/26; once received we will: - Seek internal legal advice on how best to implement changes to duty across Authority. - Ensure we comply with DEFRA guidance on the 'seek to further' duty once published.	HxM	HxM		Tourism workshop with constituent authorities 16 th October	Head of Resources	CEO part of the NP comms group. Annual NPMP Partnership Group with senior leaders of RAs to maintain collaboration and momentum. Impact of LURA to be discussed at tourism workshop (Oct 2025) Review risk status in Q4 25/26	Still waiting on regulations: preparatory work going on to lay groundwork to ensure that next management plan development process reflects LURA-compliant relationships
	ED	Legislation & Regulatory Risk (Ref: 25/26A) (Aggregated corporate risk)	This is an aggregated risk to monitor any significant changes to the legislative and regulatory environment which may negatively impact the PDNP or PDNPA. Upcoming legislative and regulatory changes may include: - Reform to the National Planning Policy Framework which may carry a range of risks, including central government management of infrastructure development projects - Planning and Infrastructure Bill (which may include removal of protected species requirements in planning process) - Other changes to planning regulation (e.g. National Development Management Policy refresh) to meet housebuilding targets resulting in pressure for housing development in the National Park - Introduction of a Land Use Framework which inadequately recognises Protected Landscapes - Governance changes to NPAs (which may impact Defra agreements, roll of NPs, position of NPs in Defra family) - Introduction of new Rights of Way or Open Access legislation resulting in increased recreational pressure in the landscape It is acknowledged that the Authority has little or no control over this risk, however if any significant changes are made to a piece of legislation/regulation, then there is a risk that the Authority may not have the capacity to deal with changes, and/or there is a direct risk to our purposes, duty and the special qualities.	SMT to monitor changes / announcements coming from Government. As and when changes are announced to a piece of legislation / regulation, this will be scrutinised to fully understand particular risks from specific change. Senior staff feedback on Government consultations. Working closely with NPE and PLP. Collective voice across NPs to scrutinise and respond to new legislation and regulation	MxM	Aggregated risk currently accepted	MxM	HxM		Monitored monthly and discussed at SMT/WMT	CEO		Updated entry to more clearly reflect legislative changes currently on the horizon which may carry risk to PDNP or PDNPA. Likelihood rating increased to reflect high likelihood due to known process for proposed legislation becoming law. Suggestions to: Disaggregate this risk at start FY26/27; new risks to include: - Changes to planning regulations - Farm payments (already separated) - Timeline known legislative changes and only include ones where impact is likely within FY.
	ED	Operational Risks (Ref: 25/26B) (Aggregated corporate risk)	This is an aggregated risk to monitor the risks associated with the significant operational changes which the Authority will need to make / is making based on political, economic, social, technological, legal, and environmental (PESTLE) factors. The operational areas which carry risk: - Change from core funded to an externally funded project model - Culture change (smarter objectives, monitoring	Use existing project management reporting	MxM	Pilot timesheet process to assist with operation management ongoing Report submitted to DEFRA on changes to power of competency Updates to risk	MxM	HxH		Monitored monthly and discussed at SMT/WMT/RMM Weekly discussions at SMT on capital element of financial risk	Head of Assets & Enterprise	Assets & Enterprise undertaking audit of trial timesheets – report back by end Q4.	Updated entry to reflect current actions – risk rating significantly elevated. Suggestion to disaggregate this risk: Resources

		employee time spent on externally funded capital projects, create project development process, improve project management process) • Creation of Arm's Length Company (VAT threshold on income generation activity) • Revenue from rural rents (related to the BPS/SFI changes) • Equality impact assessment (knock on from changes to funding) • Operational role of Authority with future of Green Finance (starting with BNG) If the Authority does not make appropriate changes to streamline operations in response to PESTLE factors, then there may be a risk to: • Reputation as a National Park, • Relationship with Defra/Government • Financial implications • Staff efficiency (capacity to deliver) • Staff morale • Relationships with Partners • Lost opportunities due to operational issues			management process to ensure suitable allocation of resources to projects based on risk likelihood/impact Time management on externally funded projects Financial management (visible financial draw down / allocation of funds)							service to take this on at end Q4 25/26 alongside transition to new risk management process to ensure the risks within this entry are suitably managed.
--	--	--	--	--	---	--	--	--	--	--	--	--

Aim One: Climate Change

Objective	Detail
1	To lower greenhouse gas emissions significantly, focussing on the largest emitters within our influence.
2	To sequester and store substantially more carbon while contributing to nature recovery.
3	To reverse damage to nature, biodiversity, cultural heritage in particular built environments caused by a changing climate.

Obj (1-3)	Risk <i>Text colour indicative of overall risk rating</i>	Risk description <i>A risk should be expressed as: If (x were to happen) then (the consequence would be) or "failure to ..."</i>	Existing controls <i>Actions currently taken or controls in place that mitigate the risk e.g. standing orders</i>	Risk rating before mitigation L x I	Additional mitigating action (add to service plan)	Risk rating with mitigating action L x I (expressed as Red, Amber, Green)			Time frame of action	Lead officer	How monitored/ Indicator	Quarterly update (Q2)
						Start	Q2	Q4				
3	Influencing ELMs/Area of NP land safeguarded (Ref. 20/21B updated start of year 23/24)	If we fail to influence the coverage, targets, design and payment levels of the new ELM schemes (Sustainable Farming Initiative, Countryside stewardship mid tier / capital works and Landscape Recovery) We may: 1. See no increase or a reduction of the areas entered into the ELM schemes resulting in damage to biodiversity and heritage features (dry stone walls) 2. Fail to achieve the climate change outcomes in the NPMP 3. See specific losses to grassland habitats	National influencing by representing English Protected Landscapes at stakeholder meetings. Support and encourage other stakeholders to have a shared collective voice which delivers for the PDNP. Foster interest in and support for farmers and land managers. Engage in transitional arrangements, stakeholder events and workshops etc. Delivery of the FiPL programme which supports farmers towards entering ELMs.	HxH	Additional promotion of the service, working with agencies e.g. NFU, CLA, NE, EA, FC, Defra. Enhance comms with farmers & land managers (e.g. ELM tests & FiPL) Seeking funding for admin support for FiPL project extension in 26/27 Continued lobbying for FiPL project funding for FY26/27 & 27/28 Continued lobbying to take forward lessons learnt from FiPL into national schemes	HxH	HxH		Actions ongoing – see FiPL delivery plan for more detailed timelines Business case for FiPL continuation expected Dec 25 but delay expected Aiming for pilots of national rollout of ELMs from April 26 (subject to change)	Head of Landscape & Engagement	Annual NPMP Monitoring Report in May 2026 Aim 2 update report to Authority in March 2026	Existing controls ongoing, low level of control Is this a climate change risk?
3	Failure to deliver the PD Nature Recovery Plan (Ref. 20/21D updated start of year 23/24)	If we fail to lead the further development and delivery of the Peak District Nature Recovery plan we will: 1. Not meet one of the key aspirations in the DEFRA Grant Agreement 2. Be at risk of DEFRA grant recovery 3. Fail to deliver both NPMP partnership and Authority Action Plan actions 4. Suffer reputational risk 5. Risk the loss of natural capital assets, wildlife enhancement, loss of priority/key habitats such as grassland (Failure to sustain the area of non-protected species-rich grassland through retention, enhancement and creation)	National influencing of agri-environmental policies and support systems Local communications across the farming & land management industry Promote EIA guidance NPMP partnership work FiPL delivery	MxH	Promote and support understanding and interest in public payment for public goods. Enhance comms with examples of practical delivery with farmers & land managers e.g. ELM test, WP practical field trials, supporting more native woodland creation and mitigation of Ash Dieback, FiPL. FiPL delivery and exploration of future beyond FiPL.	MxH	MxH		Provisional time frame end of March 26	Head of Landscape & Engagement	At planned liaison & LNRS meetings Annual update for Aim 2 to full Authority in March 2026 NPMP programme delivery group	Ongoing need to create action plan and guidance mapping: - Delayed due to complexities of bringing together 6 LNRSs - Staff member leading this work has been seconded to NPE Exploring options to further engage key partners in writing the action plan on certain themes. Is this a climate change risk?

Aim Two: Landscape and Nature Recovery

Objective	Detail
4	To be a place where nature recovers and biodiversity flourishes
5	To understand, appreciate and enhance the cultural heritage and in particular built environments of the National Park as part of an ever changing landscape.
6	To protect and enhance the natural beauty of the Peak District National Park's contrasting and ever evolving landscapes.

Obj (4-6)	Risk Text colour indicative of overall risk rating	Risk description A risk should be expressed as: If (x were to happen) then (the consequence would be) or "failure to ..."	Existing controls Actions currently taken or controls in place that mitigate the risk e.g. standing orders	Risk rating before mitigation L x I	Additional mitigating action (add to service plan)	Risk rating with mitigating action L x I (expressed as Red, Amber, Green)			Time frame of action	Lead officer	How monitored/ Indicator	Quarterly update (Q2)
						Sta rt	Q2	Q4				
4	Sustainable Moorland management (previously Moorland Management Group) (Ref: 23/24I) Convene the development and implementation of Moorland Management Group Corporate, NPMP, Special qualities risk	If we fail in our convening role in both the delivery of the moorland management group (MMG) and its integration with the other moorland interest groups, we will suffer reputational and operational harm in delivering landscape management as a result of: 1. Failure to influence the development of consensus between stakeholders, landowners and key interest groups 2. Failure to demonstrate commitment to reduce the incidence and severity of Moorland Fires 3. Failure to demonstrate commitment to restoring breeding populations pairs of birds of prey to the numbers in the 1990s	Continue the refreshed approach to the Moorland Management Group Moorland Management Group Meeting (expected second half of 25/26 – site visits). Partnership working to fund casual seasonal fire rangers. Continue to lead the FOG.	MxH	Maintain high level CEO support for all	MxH	MxH		Provisional meeting date for MMG in October 2025	Head of Landscape and Engagement	Aim 2 report to Authority (March) NPMP delivery process Review risk status in Q4 25/26.	Employment of casual seasonal fire rangers through mixed partnership funding Continued engagement with moorland managers including CEO Would like to develop memo of understanding with FOG partners including approach for comms and social media
6	ELMs Test and Trial outcomes (Ref: 24/25I)	If we fail to influence and our recommendations are not taken into consideration there is a risk that the Authority role in ELMs does not include: 1. Acting as local convenor 2. Providing 'bespoke' options and flexibility 3. Working effectively in partnerships with ALBs and eNGOs 4. Advocating for long term land management good practice 5. Providing support for continued maintenance and enhancement of habitats already previously supported by public money.	Continued sharing of outcomes from Test & Trials in updates to ELMs	HxM	Proposal for revised policy paper for NPE for future of farming and land management in English NPs which will use Test & Trial outcomes – yet to be agreed	HxM	HxM		Proposed policy paper by March 2026	Head of Landscape & Engagement	Aim 2 report to Authority (March) Review risk status in Q4 25/26.	Test and trial now complete and learnings have been shared with DEFRA and England Agriculture rural development group
6	Private finance for landscape and nature recovery (Ref: 24/25N)	If we fail to provide clear information for land managers as 'proof of concept' emerges for private finance opportunities and support exploration of early options then this could lead to: 1. Not meeting the EIP targets 2. Not accessing private funding required to deliver EIP/TOF nature targets 3. Not enabling private family farms to access funds Which could present a risk of projects going ahead that are not integrated with the full range of special qualities.	MorrIDGE Hill County Landscape Recovery Round 2 Pilot Project. Developing landscape recovery for the farmer-led Peatland Farmers Group in the White Peak.	MxM	Working with National Park Partnership Private Finance Leads to increase knowledge and understanding of appropriate staff Share learning as models emerge via the Land Managers Forum.	MxM	MxM		MHC development phase complete in August 26	Head of Landscape & Engagement	Aim 2 report to Authority (March) NPMP delivery process Review risk status in Q4 25/26.	Land Managers Forum delayed due to capacity reallocation Plan to look at delivery options at a Members Forum and then full Authority in Qs3/4 Private finance workshop hosted in Q1 with NPP
4	National scale new infrastructure Impact - CO2 Pipeline (Ref: 24/25P)	If the proposal for two new CO ₂ pipelines goes ahead, we are at risk of harm to Special Quality features (in particular, landscape character, archeology, wildlife/nature and farming economy). However, the potential benefit of the pipelines is a key consideration.	Continue positively engaging at the pre-application advice stage with a view to influence the development.	HxH	Make capacity available in the planning team (strategic planning manager role) to oversee such developments.	HxH	HxH		Waiting for development consent order which is TBC – no timeline	Head of Planning	Following development planning process steps	Project is committed to – unclear on exact details. Advice has been given by PDNPA but final scheme has not

Obj (4-6)	Risk <i>Text colour indicative of overall risk rating</i>	Risk description <i>A risk should be expressed as: If (x were to happen) then (the consequence would be) or "failure to ..."</i>	Existing controls <i>Actions currently taken or controls in place that mitigate the risk e.g. standing orders</i>	Risk rating before mitigation L x I	Additional mitigating action (add to service plan)	Risk rating with mitigating action L x I (expressed as Red, Amber, Green)			Time frame of action	Lead officer	How monitored/ Indicator	Quarterly update (Q2)
						Sta rt	Q2	Q4				
					Once development consent order is received, we will write local impact report and consider location and method to avoid sensitive features and influence restoration work. If proposal is extremely harmful, we may need to consider further action to effect outcomes e.g. LURA							been viewed.
6	Inconsistent and unclear direction for 'upland farming' (Ref: 24/25S)	The 'pause' to SFI and Capital Grants due to the overcommitment of budget, the delay of the launch of the new Higher Tier, and the lack of consistent/clear messaging about the 'direction of travel' for upland farming/land management by the UK Government generates a risk to the Authority in terms of: - Lack of trust in Government being extended to PDNPA - Reduced engagement with nature recovery from farmers / land managers - Possible increase in farming practices that are detrimental to the place (i.e. increased grazing intensity) - Knock on effect to success of Authority programme / projects to restore nature.	Engaging at national, regional and local stakeholder events. Team Nature, NPE discussions ongoing.	HxM	Include an ask for revised and clear messaging from Government. Engage at a PL and Environmental NGO level Bilateral meeting between English NP authorities and NT about fast tracking nature (planned for Oct but pushed back) Explore opportunities for NPA advisors to be involved in farm advise pilots	HxM	HxM		Waiting for further Government guidance – no timeframe	Head of Landscape & Engagement	Revised Environmental Improvement Plan due September	Few updates – still waiting for further guidance

Aim Three: Welcoming Place

Objective	Detail
7	To encourage a sustainable visitor economy that supports local businesses, cares for the National Park's special qualities and respects the well-being of local communities
8	To create opportunities for young people and those from underserved communities to connect with and enjoy the National Park.
9	To promote the National Park as a place where there are opportunities for the improvement of physical and mental health and well-being

Obj (7-9)	Risk Text colour indicative of overall risk rating	Risk description <i>A risk should be expressed as: If (x were to happen) then (the consequence would be) or "failure to ..."</i>	Existing controls <i>Actions currently taken or controls in place that mitigate the risk e.g. standing orders</i>	Risk rating before mitigation L x I	Additional mitigating action (add to service plan)	Risk rating with mitigating action L x I (expressed as Red, Amber, Green)			Time frame of action	Lead officer	How monitored/ Indicator	Quarterly update (Q2)
						Start	Q2	Q4				
6	Rights of Way deterioration and reduction in funding (Ref: 24/25L)	If the RoW funding remains static or declines further, in contribution with more extreme weather, then we are at risk of not being able to maintain an acceptable/statutory the agreed priority RoW which the Authority has agreed to maintain: - Reputational risk - Litigation from path users (damage / injury) - Runaway damage to infrastructure with longer term/higher cost implications - Negative impact special quality features / erosion of pathways - Economic benefits	Seek additional funding opportunities via LA, water companies funding, NPA core funding, specific Defra core funding pots e.g. Access for All, FiPL Appropriate use of Volunteers to maintain and restore RoW	HxM	Continue to maximise the limited people/monetary resources available to do this work. Ensuring restoration and priority rights of way are included in the wider landscape funding bids.	HxM	HxM		Actions ongoing – no timeframe	Head of Landscape & Engagement	Six monthly review of Authority Plan and risk register Ranger Team review in progress	Funding secured which will contribute to RoW maintenance: - Access for All - Active Travel England National Heritage Lottery Fund application for landscape connections based on trails in White Peak has been submitted Review of ranger team (which includes access and rights of way) to be completed Q4 – could highlight where capacity can be given to RoW maintenance Trial of app from Ranger team – could potentially involve visitor contributions to highlighting RoW priority maintenance
	Influence of 'user management' in the National Park (previously People Management in the National Park) (Ref: 24/25M)	If 'user management' is not given appropriate focus and/or funding to address: - Local community impact - Stakeholder impact - Recreation Hubs, area management and hot spots - Landscape/feature condition - Rights of Way condition - Behaviour change - Carrying capacity - Transport; then there is a direct risk to our purposes, duty and special qualities.	Continue process of data / evidence synthesis Visitor Survey commissioned for 2025 Communicate findings to Members annually Continue SMT focus CEO attending VPDD regular meetings and wider Partnership	HxM	Continued assessment and evidence of use of landscape. Establish a trial at key hot spot areas at Castleton/ Winnats/ Mam Tor and work in partnership to facilitate solutions within trial area. Dialogue with NPMP delivery groups to gain support / look for partnership solutions Start to approach Partners with Tourist	HxM	HxM		31 March 2026 for risk management action by partners to be undertaken End Oct/Nov to take proposal back to Castleton 16 th Oct visitation workshop	Head of Planning	NPMP Plan delivery monitoring Local Plan consultation process – spring 26 draft	Drawing together data sources on visitation and working with ranger team to understand how to identify regularly recurring issues – repeatable method, smart data Meetings which took place in Q1+2: - With NT, police + DCC to outline first steps for Mam Tor management. - With local MPs. - With Castleton community

Obj (7-9)	Risk <i>Text colour indicative of overall risk rating</i>	Risk description <i>A risk should be expressed as: If (x were to happen) then (the consequence would be) or “failure to ...”</i>	Existing controls <i>Actions currently taken or controls in place that mitigate the risk e.g. standing orders</i>	Risk rating before mitigation L x I	Additional mitigating action (add to service plan)	Risk rating with mitigating action L x I (expressed as Red, Amber, Green)			Time frame of action	Lead officer	How monitored/ Indicator	Quarterly update (Q2)
						Start	Q2	Q4				
					Charter to gain traction. Local Plan review developing policy around recreational hubs to support development which increases capacity of visitor infrastructure Engage with Mayoral Combined Authorities following Peak Partnership Summit to influence funding available in this area.							members: aiming to start a proposal for an area management plan for C'ton/Mam Tor and bring this back to the community in Q3. Can't reduce risk yet but hoping in next review if external funding etc is accessed this can start to reduce

Objective	Detail
10	To support sustainable communities by improving opportunities for affordable housing and connection to services.
11	To promote a flourishing economy that is in accord with nature recovery and climate change mitigation.

Obj (10-11)	Risk <i>Text colour indicative of overall risk rating</i>	Risk description <i>A risk should be expressed as: If (x were to happen) then (the consequence would be) or "failure to ..."</i>	Existing controls <i>Actions currently taken or controls in place that mitigate the risk e.g. standing orders</i>	Risk rating before mitigation L x I	Additional mitigating action (add to service plan)	Risk rating with mitigating action L x I (expressed as Red, Amber, Green)			Time frame of action	Lead officer	How monitored/ Indicator	Quarterly update (Q2)
						Start	Q2	Q4				
11	East Midlands Combined Councils Authority priorities (Ref: 24/25K) Protected Area purposes, Special qualities risk	If the Authority doesn't get included in critical decision making led by the new East Midlands Combined Council Authority, then there is a risk that: - Multiple spatial development strategies will emerge creating complexity across wider Peak district - Urban/urban fringe issues will be prioritised - Transport budget could be directed primarily into urban areas - Reduced engagement with NPMP objectives - Authority may have to use legal 'duty to further' power to enforce action	CEO to continue building working relationship with EMMCA mayor Clare Ward. Actively engage in the Peak Partnership Summit	MxM	Continue to scan decision making environment within the new combined Authority to ensure PDNPA gets a 'seat at the table' on relevant issues/ decisions.	MxM	MxM		Ongoing relationship and advocacy building Review risk status in Q4 25/26	CEO	Included in appropriate decision making which may affect NP purposes	Active engagement with transport workshop 16/10/25 CEO now in Nature and Biodiversity taskforce for EMMCA
10	Control of affordable housing policy via legal agreement (S106) (Ref: 24/25T) Protected Area purposes, Special qualities risk	An affordable housing scheme in Bakewell (circa 40 homes) has been submitted including a significantly weakened S106 agreement which would undermine policy aims and affordable housing in perpetuity, which could create a risk to the National Park in terms of: - Reputation risk to the Authority if the scheme is refused - Need to develop more of the adjoining landscape - Relationship risk with Derbyshire Dales and other partners - Affordable homes lost over time - Knock on risk to further affordable housing sites / schemes in NP	Negotiation/liaison with housing associations with applicant and DDDC. Not exclusively an issue affecting Peak District, learning from other NPs via comms of Heads of Planning.	MxM	Negotiations ongoing to ensure suitable S106 agreement.	MxM	MxM		Internal meeting 03/10/25 Review risk status in Q4 25/26	Head of Planning	Monitor via risk process on quarterly basis.	Improved legal agreement sought through joint meeting This individual situation is now less of a risk, but highlights ongoing risk of few development sites being proposed with need to meet housebuilding targets. There is a working group set up to work with Derbyshire Dales as main housing authority to understand these issues to reduce slowdowns to development while maintaining protections.

ANNUAL REPORT - COMPLAINT/ INFORMATION REQUEST/DATA HANDLING

1. Purpose

This report provides Members with information about complaints, statutory information requests and data handling for the period 1 April 2024 to 31 March 2025.

2. Context

2.1 Reviewing complaints and analysing trends over time enables the Authority to identify and address any potential systemic issues and risks by introducing improvements to service delivery.

2.2 The Authority has a positive complaint handling culture, encouraging feedback and complaints from service users, recognising that they have the potential to improve service standards and reputation. Where a complainant does not feel that the Authority has adequately addressed their complaint, they may further complain to the Local Government and Social Care Ombudsman (LGSCO), who will determine any fault and make recommendations to put the complainant back in the position they would have been in had the fault not occurred.

2.3 Annually, the LGSCO provides statistics summarising the complaints they have received against the Authority to allow effective oversight of complaints and the opportunity to address any issues. In the event that maladministration is found, the Monitoring Officer has a statutory duty to report to the Authority in respect of the causative proposal, decision or omission to enable improvements to be put in place as appropriate.

2.4 In relation to Members, the Authority has a statutory duty to promote and maintain high standards of conduct. All Members are aware of the Code of Conduct and that any complaints about Members are dealt with by the Monitoring Officer in line with agreed arrangements.

2.5 With regard to information requests and the handling of data, the Authority has various statutory duties to handle data appropriately and disclose information when requested by members of the public. Where an applicant considers their data has been mishandled or their request has not been dealt with correctly, they may complain to the Information Commissioner who can take regulatory action against the Authority if the appeal is upheld.

3. Proposals

3.1 The statistics in relation to the above categories for the period 1 April 2024 to 31 March 2025 are included in the appendices to this report as detailed below. Members are asked to consider the data and make any suggestions appropriate to improve the Authorities processes.

3.2 Member Code of Conduct Complaints – Appendix 1

Two formal complaints were received against Members during this period. Both complaints related to the same circumstances and were by the same complainant, who withdrew the complaints prior to any pre-assessment being completed by the Monitoring Officer.

3.3 Formal Complaints Procedure – Appendix 2

A total of 19 formal complaints were received during this period, which is 2 less than last year. Of the 19 complaints, 10 related to the Planning Service and 9 to other Services; 16 of these complaints ended after Stage One of our complaints process and 3 complaints progressed to Stage Two. Of the 19 complaints against the Authority only 1 was referred to the Ombudsman but not upheld – see paragraph 3.4

below. A Stage 2 complaint had initially been sent to the Ombudsman directly, but was referred back to the Authority as it had not gone through the Stage 2 complaint process so is not included in the Ombudsman figures below. Details of all the complaints are provided in Appendix 2 of this report and the appendix also shows the Authority was required to make changes in response to only 5 of the complaints. The Appendix also provides a comparison with complaints received in the previous 2 years and shows that continuing trends for complaints are the handling of planning applications and actions taken by officers.

3.4 LGSCO Annual Review Letter 2024-25 – Appendix 3

One complaint was referred to the LGSCO during this period which was closed after initial assessment. Consequently, no complaints were upheld, no investigations were carried out and no recommendations were made by the LGSCO.

3.4 Statutory Information Requests and Data Handling – Appendix 4

There have been 30 requests for information made under FOIA and 37 requests handled under EIR. No requests for copies of personal data have been made under Article 15 of the UK GDPR (Subject Access Request). During this period 2 requests proceeded to internal review and were handled by the Head of Resources; the original decisions were upheld in both cases, with additional information provided in response to one of the original requests. One appeal was made to the ICO and the Authority's decision was upheld.

There have been 4 reports of potential data/security incidents. None have been deemed as meeting the threshold for reporting to the ICO. These have been recorded on the Security Incident log and resolved internally.

4. Recommendations

- 1. That the complaint, information request and data handling statistics detailed within this report and the appendices be noted.**

5. Corporate Implications

a. Legal

Pursuant to section 5 of the Local Government and Housing Act 1989, the Monitoring Officer has a statutory duty to report any maladministration to the Authority.

Pursuant to sections 27 and 28 of the Localism Act 2011, the Authority must promote and maintain high standards of conduct by Members and, in furthering that duty, must adopt a code and put arrangements in place to dealing with Member conduct.

The Authority has statutory duties under the Freedom of Information Act 2000, Environmental Information Regulations 2004, UK General Data Protection Regulation and the Data Protection Act 2018 to disclose information when requested and deal with personal data in an appropriate way.

b. Financial

There are no direct financial implications arising from the report. However, in the event of a breach of the statutory duties detailed above, a fine or compensation may become payable by the Authority.

c. National Park Management Plan and Authority Plan

Operating appropriate systems and oversight of complaints, information requests and data handling will ensure best practice governance arrangements are in place in line with Objective F (Governance) of the Authority Plan.

d. Risk Management

Monitoring of these statistics will enable the Authority to identify any areas of risk and to take appropriate action to negate or minimise that risk.

e. Net Zero

There are no direct implications arising from the report.

6. Background papers (not previously published)

None

7. Appendices

Appendix 1 – Member Code of Conduct Complaints - 1 April 2024 to 31 March 2025

Appendix 2 – Final Complaints Report – 1 April 2024 to 31 March 2025

Appendix 3 – LGSCO Annual Review Letter – 1 April 2024 to 31 March 2025

Appendix 4 – Information Requests & Data Handling – 1 April 2024 to 31 March 2025

Report Author, Job Title and Publication Date

Angela Edwards, Monitoring Officer,

Responsible Officer, Job Title

Angela Edwards, Monitoring Officer

This page is intentionally left blank

RECORD OF COMPLAINTS – 1 April 2024 to 31 March 2025

REFERENCE	DATE COMPLAINT RECEIVED BY MO	COMPLAINANT TYPE	SUBJECT MEMBER (1) SOS MEMBER (2) SOS PARISH MEMBER (3) LA MEMBER	ALLEGED BREACH	PROGRESS UPDATE	OUTCOME
COC-2024-002	2 May 2024	Authority Employee	SOS Member	3(2)(d) Conduct compromising the impartiality of those who work for the Authority. 5. Conduct bringing Member/Authority into disrepute. General principle g. Leadership	N/A	Complaint withdrawn.
COC-2024-003	2 May 2024	Authority Employee	SOS Member	3(2)(d) Conduct compromising the impartiality of those who work for the Authority. 5. Conduct bringing Member/Authority into disrepute. General principle g. Leadership	N/A	Complaint withdrawn.

Annual Report on Complaints 1st April 2024 to 31st March 2025

Summary of Complaints in YTD	April - Sept	Oct - March	YTD	Annual Target
Number of Complaints Received per 6 Months:	9	10	19	<20
Percentage of complaints dealt with in accordance with agreed deadline of 15 working days	88.8%	90%		

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
Ref. C571 02/05/2024 Stage 1	Planning: Receiving a refusal despite working with Authority Officers over the design of windows. Felt that the action is grossly unprofessional.	20/05/2024	Refuted allegations of poor service and unprofessional conduct. Amended plans and additional information provided did not resolve the issues raised by Officers. Complainant advised to submit a revised application and reminded they have the right to appeal the refusal decision.	None.
Ref. C572 07/05/2024 Stage 1	Landscape & Engagement Complaint concerning uncontrolled dogs in the Peak District.	08/05/2024	Response explained legislation and countryside code. Agreed that uncontrolled dogs are frustrating for everyone and that Rangers will advise dog owners when required.	None.
Ref. C573 08/05/2024 Stage 1	Planning Advised to submit a planning application incurring expense, to subsequently be told by Planning Officer that no planning application is required for the works.	31/05/2024	Apology given and costs reimbursed.	Staff training

Ref. C574 17/05/2024 Stage 1	Planning Alleged that a Conservation Officer wrote a consultation response to a Planning Application that the complainant felt unprofessional and that the comments made questioned the Agent's competence in the public realm.	20/05/2024	Apologised for the tone of the response, but stated that the facts of the matter were accurate.	None.
Ref. C575 22/05/2024 Stage 1	Landscape & Engagement Incident in the Goyt Valley. Failure to implement a Traffic Management Order – to close the highway thus endangering the public. Failure to have regard to the safety of a disabled visitor.	31/05/2024	Apologised that the complainant found the incident distressing, explained that on the day in question a casual member of staff was unable to work due to a family emergency, and another member of staff could not be found to cover. Due to the staff shortage, the gate was left unlocked to enable any emergency vehicles to pass. Explained that the Traffic Regulation Order was instigated by Derbyshire County Council.	None.
Ref. C576 03/06/2024 Stage 1	Assets & Enterprise Complaint regarding noise caused by renovation works at Authority owned property.	05/06/2024	Apologised for the inconvenience and annoyance caused.	Reminded contractor of agreed hours of works.
Ref. C577 21/06/2024 Stage 1 Stage 2 05/08/2025	Planning Alleged refusal by Officers to show authorisation to legally enter on to complainant's property.	11/07/2024 Stage 2 response 14/08/2025	Officers had tried several times to contact owner to confirm site visit. Officers state that they had shown the authorisation badges and that the complainant had taken photographs of them. Officers had retreated from site when asked to do so by complainant.	Reminded staff to remain courteous at all times.

			Reviewed at Stage 2 – Officers had worked to expected protocols.	
Ref. C578 27/06/2024 Stage 1	Assets & Enterprise Objection to a new cycle hire centre being opened at Millers Dale, despite being given assurance from an Officer in 2019 that there would never be a cycle hire facility at that location.	18/07/2024 (holding response sent on 12/07/2024)	No letter or file note can be found that demonstrates the assurance was given. Officer concerned no longer works for the Authority. An email notification had been sent to all parties with an interest on 18 th June to inform them that as part of the Authority's review into the Visitor Centre and Bike hire operations within the Authority it was intended to trial a new bike hire centre at Millers Dale Station. Advised that if a planning application is submitted for a new cycle hire centre, there will be an opportunity for the complainant to make an objection.	None.
Ref. C579 12/07/2024 Stage 1	Assets & Enterprise From Parish Council – objection to a new cycle hire centre being opened at Millers Dale, despite local business being given assurance from an Officer in 2019 that there would never be a cycle hire facility at that location.	18/07/2024	No letter or file note can be found that demonstrates the assurance was given. Officer concerned no longer works for the Authority. An email notification had been sent to all parties with an interest on 18 th June to inform them that as part of the Authority's review into the Visitor Centre and Bike hire operations within the Authority it was intended to trial a new bike hire centre at Millers Dale Station. Advised that if a planning application is submitted for a new cycle hire centre, there will be an opportunity for the Parish Council to make an objection.	None.
Ref. C580 14/10/2024 Stage 1	Planning Complaint regarding lack of coherent planning decisions being made.	07/11/2024 (Telephone conversation with	Concluded that planning decisions made both via Officer delegation or by Members at Planning committee, had given due regard to all factors when considering the applications.	None.

Escalated to Stage 2 09/01/2025		complainant by investigating officer seeking clarification on 17 October) Stage 2 response 04/02/2025	Stage 2 response reviewed complaint and Stage 1 response and concluded that Standing Orders and Code of Conduct had been followed. Complainant thanked for feedback.	
Ref. C581 14/10/2024 Stage 1	Senior Management Team Allegation of further destruction by the Authority of land owned by the complainant and requesting compensation for a Tipi previously removed from site, which the complainant views as stolen.	31/10/2024 and 13/11/2024	Reiterated that the Tipi is available to be collected from Authority storage facility. If Tipi not collected, it will be auctioned and any income used to offset costs incurred by the Authority for the direct action. Explained that disturbance to the ground was caused by vehicles on site to remove unauthorised material and heavy items, as part of an enforcement case.	None
Ref. C582 29/10/2024 Stage 1	Planning Complaint regarding the advice given for a pre-application enquiry that windows did not require planning permission. As a consequence works commenced. The complainant was subsequently advised that they did need planning consent as the property is a Listed Building.	08/11/2024	The complainant sought full compensation for the monies that were spent in ordering the windows.	Apology given and matter referred to Authority insurers. Staff reminded of need to follow correct checking procedures.

Ref. C583 14/11/2024 Stage 1 – direct to the Local Government Ombudsman	Planning Complaint made to the Ombudsman regarding how the Authority dealt with a planning application and its decision to take enforcement action.	n/a as the LGO responded	The Local Government Ombudsman decided not to investigate as the complainant used his right to appeal to the Planning Inspector and had not suffered significant injustice in relation to the remaining issues that were complained about.	n/a
Ref. C584 22/11/2024 Stage 1	Planning Complaint about the handling of a planning application and the subsequent Planning Appeal decision.	12/12/24 and 26/02/2025	Response stated that correct procedures had been followed in determining the planning application. The Planning Appeal was dismissed.	None
Ref. C585 10/02/2025 Stage 1	Assets & Enterprise Complaint concerning the way in which a car parking fine was dealt with. Complainant had issues in paying the parking fee on the day, which he explained via the appeal system. Lack of empathy and negative impact on complainant's mental health.	25/02/2025	Apologised that the system made the complainant frustrated and upset but outlined that the enforcement procedures followed are based on the Traffic Management Act 2004. Advised that parking fees are used to support the maintenance of car parks and toilets, and that an annual permit could be purchased to make parking easier in the future. The parking appeal was dismissed.	None
Ref. C586 20/02/2025 Stage 1	Planning Complaint regarding handling and officer conduction of a planning application and enforcement notice, registration and disclosure of interests, predisposition,	04/04/2025 Clarification on points was requested on 3 March 2025	Some complaints were already dealt with and responded to in a previous complaint C. 564. Apology given for typographical error for an Officer job title, following reorganisation. Allegation concerning Member was reviewed against the Member code of conduct, but was judged it did not prejudice the decision.	Additional training provided for Member.

	predetermination or bias, discussions before a decision is taken, officer reports, public speaking at committee, delegated authority of enforcement notices and decision which differ from officer recommendations.		Planning Appeal was upheld.	
Ref. C1586 05/03/2025 Stage 1	Planning Complaint regarding conflicting planning advice given by PDNPA Officers regarding demolition and rebuilding of a building and whether planning permission would be required. States that conflicting advice was given initially and then asked to submit multiple planning applications.	21/03/2025	Several planning enquiries were made by owner and also the builder. Some enquiries were closed, as requests for more information were made, but not forthcoming. Correct advice and protocols were followed by Planning staff. Planning application was subsequently submitted.	
Ref. C1588 21/03/2025 Stage 1	Assets & Enterprise Lack of information available to locals in relation to proposed cycle track.	10/04/2025	The matter was discussed at 3 Local Access Forum meetings which are available to view on the Authority's website. Press releases had been sent to over 100 media contacts advising of the public consultation which from 5 February to 16 March 2025.	None

			Parishes informed of the proposal in October 2024 at Parishes day. Advised the complainant that the item is to be discussed at a committee meeting in May 2025.	
Ref. C1589 21/03/2025 Stage 1 Complainant then submitted a complaint to the Local Government Ombudsman, which was referred back to Authority as a Stage 2 complaint.	Assets & Enterprise Complaint from contractor regarding retention of monies for building project at Authority owned property.	Letter sent on 04/04/2025 advising that the matter was referred to an Officer, to deal with contractual points. Final response sent 05/06/2025. Stage 2 response 22/10/2025	A number of years have elapsed since the completion of the building works. Officer agreed to pay for some of the disputed items on production of an invoice, but not items which could not be seen on site or proven.	None

Complaints Review

Since 2015, at Members' request, we have included a review and update on trends in complaints over the past 3 years in the Quarter 4 report.

Numbers of Complaints Received Over Last 3 Years											
Year	No of Total Complaints					No of Stage 1 Complaints		No of Stage 2 Complaints		No of Ombudsman Complaints	
Period 1 April to 31 March	Received	Withdrawn	Against Planning Service	Against Other Services	Against Members	Planning Service	Other Services	Planning Service	Other Services	Planning Service	Other Services
2022/23	38	5	31	7	25	4	4	2	0	2	0
2023/24	21	1	11	9	0	11	9	3	4	2	0
2024/25	19	0	10	9	2	8	8	2	1		1

Page 78

The following trends in complaints have been identified:

2022/23 - The sharp increase in the number of complaints made against the Planning Service was due to community action regarding one particular enforcement site. This site was also the subject of the two complaints which were escalated to the Local Government Ombudsman, neither of which were upheld. If this community action was considered as one "super complaint" then the annual total would be much closer to the "less than 20" target. Other Services: Actions of Officers.

2023/24 – One complaint during this period was withdrawn, so the total received to compare against the target is 20. This is significantly less than last year. Trends identified are handling of planning applications and actions of Officers for Planning Service and actions of Officers in handling issues for Other Services.

2024/25 – The number of complaints received is slightly less than in the previous year. Trends identified are handling of planning applications and actions of Officers for Planning Service and actions of Officers in handling issues for Other Services. The non Planning Stage 2 complaint had initially been sent to the Local Government Ombudsman directly, but was referred back to the Authority as it hadn't gone through the Stage 2 complaint process.

Any changes in practices or learning from complaints are actioned after a complaint has been responded to and shown as part of the complaints report.

This page is intentionally left blank

Local Government & Social Care OMBUDSMAN

21 May 2025

By email

Mr Mulligan
Chief Executive
Peak District National Park Authority

Dear Mr Mulligan

Annual Review letter 2024-25

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2025. The information offers valuable insight about your organisation's approach to complaints, and I know you will consider it as part of your corporate governance processes. We have listened to your feedback, and I am pleased to be able to share your annual statistics earlier in the year to better fit with local reporting cycles. I hope this proves helpful to you.

In a change to our approach, we will write to organisations in July where there is exceptional practice or where we have concerns about an organisation's complaint handling. Not all organisations will get a letter. If you do receive a letter it will be sent in advance of its publication on our website on 16 July 2025, alongside our annual Review of Local Government Complaints.

Complaint statistics

[Our statistics](#) focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong. To provide context for these statistics we provide the total number of decisions we made about your authority during the year, the number of complaints that were not for us or not ready for us, the number of complaints we assessed and closed and the number of complaints we investigated.

Complaints upheld - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated.

Satisfactory remedy provided by the organisation - In these cases, the organisation upheld the complaint and we agreed with how it offered to put things right.

Compliance with recommendations - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

Supporting complaint and service improvement

In February we published [good practice guides](#) to support councils to adopt our [Complaint Handling Code](#). The guides were developed in consultation with councils that have been piloting the Code and are based on the real-life, front-line experience of people handling complaints day-to-day, including their experience of reporting to senior leaders and elected members; I hope they will be helpful for your organisation. The guides were issued alongside free [training resources](#) councils and other local authority bodies can use to make sure front-line staff understand what to do when someone raises a complaint. We will be applying the Code in our casework about councils from April 2026 and we know a large number have already adopted it into their local policies with positive results.

The Code is good practice for all organisations we investigate (except where there are statutory complaint handling processes in place), and we may decide to issue it as guidance to other organisations, such as yours, in future.

This year we relaunched our popular [complaint handling training](#) programme. The training is now more interactive than ever, providing delegates with an opportunity to consider a complaint from receipt to resolution. Early feedback has been extremely positive with delegates reporting an increase in confidence in handling complaints after completing the training. To find out more contact training@lgo.org.uk.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Amerdeep Somal', followed by a horizontal line.

Amerdeep Somal
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Complaint overview
Between 1 April 2024 and 31 March 2025, we dealt with 1 complaint. 0 were not for us or not ready for us to investigate. We assessed and closed 1 complaint. We investigated 0 complaints.
Complaints upheld
The Ombudsman carried out no investigations in this period
Satisfactory remedies provided by the organisation
The Ombudsman did not uphold any complaints in this period
Compliance with Ombudsman recommendations
No recommendations were due for compliance in this period

This page is intentionally left blank

FOI and EOI Time Statistics

20/Oct/2025 13:45

Executive Summary:

For the Inclusive Time Period of 01-Apr-2024 to 31-Mar-2025 (filtered using the enquiry closed date)

There have been 37 EIR Enquiries Completed, of which 37 (100%) were completed within target.

There have been 30 FOI Enquiries Completed, of which 29 (96.67%) were completed within target.

There have been 0 SAR Enquiries Completed, of which 0 (0%) were completed within target.

Internal Reviews:

2 internal reviews - decisions upheld (additional info provided in response to 1 of the reviews)

Appeal to ICO

1 appeal to ICO - PDNPA decision upheld

Completed EIR, FOI and SAR Enquiries: 67								
Enquiry Sub-Type	Enquiry Reference	Officer Name	Enquiry Date	Enquiry Completion Date	Working Days to First Response	Working Days To Completion	Completed within Target	Appeal Received
EIR Request	37						100.00%	0
	PE\2024\ENQ\50815	Michele Sarginson	#####	10 Oct 2024	20	20	YES	NO
	PE\2024\ENQ\49897	Michele Sarginson	#####	07 May 2024	10	10	YES	NO
	PE\2025\ENQ\51894	Michele Sarginson	#####	10 Mar 2025	20	20	YES	NO
	PE\2024\ENQ\49991	Michele Sarginson	#####	23 May 2024	11	11	YES	NO
	PE\2024\ENQ\50567	Michele Sarginson	#####	08 Aug 2024	3	3	YES	NO
	PE\2025\ENQ\51946	Michele Sarginson	#####	11 Mar 2025	15	15	YES	NO
	PE\2024\ENQ\51242	Michele Sarginson	#####	26 Nov 2024	22	22	YES	NO
	PE\2024\ENQ\49489	Michele Sarginson	#####	24 May 2024	45	68	YES	NO
	PE\2024\ENQ\50141	Michele Sarginson	#####	07 Jun 2024	4	4	YES	NO
	PE\2025\ENQ\51865	Michele Sarginson	#####	20 Mar 2025	31	31	YES	NO
	PE\2024\ENQ\49880	Michele Sarginson	#####	01 May 2024	8	8	YES	NO
	PE\2024\ENQ\51092	Michele Sarginson	#####	27 Nov 2024	20	20	YES	NO
	PE\2025\ENQ\52089	Michele Sarginson	#####	24 Mar 2025	9	9	YES	NO

PE\2024\ENQ\51233	Michele Sarginson	#####	16 Dec 2024	20	20	YES	NO
PE\2024\ENQ\50757	Michele Sarginson	#####	04 Sep 2024	9	10	YES	NO
PE\2024\ENQ\51191	Michele Sarginson	#####	10 Dec 2024	2	19	YES	NO
PE\2024\ENQ\51129	Michele Sarginson	#####	18 Nov 2024	10	10	YES	NO
PE\2024\ENQ\49754	Michele Sarginson	#####	22 Apr 2024		15	YES	NO
PE\2024\ENQ\49794	Michele Sarginson	#####	23 Apr 2024	12	12	YES	NO
PE\2024\ENQ\49667	Michele Sarginson	#####	08 May 2024	25	36	YES	NO
PE\2024\ENQ\51045	Michele Sarginson	#####	20 Nov 2024	20	20	YES	NO
PE\2024\ENQ\50805	Michele Sarginson	#####	01 Oct 2024	14	14	YES	NO
PE\2024\ENQ\50804	Michele Sarginson	#####	20 Sep 2024	8	8	YES	NO
PE\2025\ENQ\51897	Michele Sarginson	#####	17 Feb 2025	6	6	YES	NO
PE\2025\ENQ\51737	Michele Sarginson	#####	24 Jan 2025	6	6	YES	NO
PE\2024\ENQ\49929	Michele Sarginson	#####	30 Apr 2024	4	4	YES	NO
PE\2024\ENQ\50205	Michele Sarginson	#####	04 Jul 2024	20	20	YES	NO
PE\2024\ENQ\49767	Michele Sarginson	#####	22 Apr 2024	12	12	YES	NO
PE\2024\ENQ\50840	Michele Sarginson	#####	10 Oct 2024	17	17	YES	NO
PE\2024\ENQ\49495	Michele Sarginson	#####	03 Apr 2024	2	21	YES	NO
PE\2025\ENQ\51824	Michele Sarginson	#####	17 Feb 2025	12	12	YES	NO

	PE\2024\ENQ\50591	Michele Sarginson	#####	12 Aug 2024	2	2	YES	NO
	PE\2024\ENQ\50111	Michele Sarginson	#####	06 Jun 2024	7	7	YES	NO
	PE\2024\ENQ\51177	Michele Sarginson	#####	12 Nov 2024	0	0	YES	NO
	PE\2025\ENQ\51821	Michele Sarginson	#####	17 Feb 2025	13	13	YES	NO
	PE\2024\ENQ\50560	Michele Sarginson	#####	11 Sep 2024	14	29	YES	NO
	PE\2024\ENQ\51074	Michele Sarginson	#####	15 Nov 2024	14	14	YES	NO
FOI Request	30						96.67%	0
	PE\2024\ENQ\50232	Michele Sarginson	#####	17 Jun 2024	2	2	YES	NO
	PE\2024\ENQ\50284	Michele Sarginson	#####	12 Jul 2024	7	6	YES	NO
	PE\2025\ENQ\51861	Michele Sarginson	#####	28 Feb 2025	18	18	YES	NO
	PE\2024\ENQ\50948	Michele Sarginson	#####	10 Oct 2024	4	4	YES	NO
	PE\2024\ENQ\50521	Michele Sarginson	#####	02 Aug 2024	4	4	YES	NO
	PE\2025\ENQ\52008	Michele Sarginson	#####	26 Mar 2025	20	20	YES	NO
	PE\2024\ENQ\50661	Michele Sarginson	#####	03 Sep 2024	12	12	YES	NO
	PE\2024\ENQ\51601	Michele Sarginson	#####	07 Jan 2025	33	20	YES	NO
	PE\2024\ENQ\50224	Michele Sarginson	#####	05 Jul 2024	17	17	YES	NO
	PE\2024\ENQ\50294	Michele Sarginson	#####	05 Jul 2024	8	8	YES	NO
	PE\2024\ENQ\49879	Michele Sarginson	#####	23 Apr 2024	2	2	YES	NO

PE\2024\ENQ\50623	Michele Sarginson	#####	22 Aug 2024	7	7 YES	NO
PE\2024\ENQ\50575	Michele Sarginson	#####	09 Aug 2024	3	3 YES	NO
PE\2024\ENQ\51055	Michele Sarginson	#####	21 Nov 2024	20	20 YES	NO
PE\2025\ENQ\51813	Michele Sarginson	#####	31 Jan 2025	2	2 YES	NO
PE\2024\ENQ\50292	Michele Sarginson	#####	05 Jul 2024	9	9 YES	NO
PE\2024\ENQ\51096	Michele Sarginson	#####	17 Dec 2024	20	40 YES	NO
PE\2024\ENQ\50474	Michele Sarginson	#####	31 Jul 2024	7	7 YES	NO
PE\2025\ENQ\52061	Michele Sarginson	#####	24 Mar 2025	12	12 YES	NO
PE\2025\ENQ\51684	Michele Sarginson	#####	24 Jan 2025	14	14 YES	NO
PE\2025\ENQ\51719	Michele Sarginson	#####	25 Feb 2025	20	30 YES	NO
PE\2024\ENQ\50940	Michele Sarginson	#####	04 Oct 2024	2	2 YES	NO
PE\2024\ENQ\50266	Michele Sarginson	#####	27 Jun 2024	6	6 YES	NO
PE\2025\ENQ\51686	Michele Sarginson	#####	28 Jan 2025	16	16 YES	NO
PE\2024\ENQ\50026	Michele Sarginson	#####	16 May 2024	2	2 YES	NO
PE\2024\ENQ\50122	Michele Sarginson	#####	11 Jun 2024		9 YES	NO
PE\2025\ENQ\51736	Michele Sarginson	#####	13 Feb 2025	20	20 YES	NO
PE\2024\ENQ\49774	Michele Sarginson	#####	11 Jun 2024	13	48 NO	NO
PE\2025\ENQ\51930	Michele Sarginson	#####	05 Mar 2025	12	12 YES	NO

	PE\2024\ENQ\50693	Michele Sarginson	#####	03 Sep 2024	1	9	YES	NO
TOTAL	67				780	949	98.51%	0

Active EIR, FOI and SAR Enquiries: 2								
Enquiry Sub-Type	Enquiry Reference	Officer Name	Enquiry Date	Enquiry Completion Date	Working Days to First Response	Working Days To Completion	Currently within target	Appeal Received
EIR Request	1						100.00%	0
	PE\2025\ENQ\52930	Michele Sarginson	#####				YES	NO
FOI Request	1						100.00%	0
	PE\2025\ENQ\52997	Michele Sarginson	#####				YES	NO
TOTAL	2						100.00%	0

ANNUAL GOVERNANCE STATEMENT 2024/25

1. Purpose

To seek Members' approval of the audited Annual Governance Statement for 2024/25.

2. Context

2.1 Each year the Authority reviews its performance against the Code of Corporate Governance and in doing so 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 (AGS) appended as Appendix 1.

2.2 The AGS highlights areas for further action in accordance with the Authority's approach to achieve continuous performance improvement.

2.3 The review of the effectiveness of the Authority's 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.

2.4 The External Auditor, in their annual report for 2024/25, gave a satisfactory conclusion to their assessment of the AGS, with no issues highlighted.

3. Proposals

3.1 The audited AGS for 2024/25 is appended at Appendix 1 for Members' consideration and approval.

3.2 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, a number of issues identified from the Authority's review of effectiveness to further enhance our governance arrangements were identified and these are set out against the 7 core principles of the Authority's Code of Corporate Governance at the end of Appendix 1. The issues identified have been monitored and reviewed during 2025/26 in preparation for the next AGS in 2025/26.

4. Recommendations

1. To approve the audited Annual Governance Statement for 2024/25 appended at Appendix 1 for sign off by the Chief Executive and the Chair of the Authority.

2. To delegate authority to the Monitoring Officer, following consultation with the Chair of the Authority, to make minor changes to the Code of Corporate Governance following publication of the Annual Governance Statement for 2024/25.

5. Corporate Implications

a. Legal

Pursuant to Regulation 6 of the Accounts and Audit Regulations 2015, the Authority must conduct an annual review of the effectiveness of its system of internal control and Members must approve an AGS, prepared in accordance with proper practices in

relation to internal control, when the Statement of Accounts is approved under Regulation 9(2)(b). In compliance with the Regulations, the Authority published an unaudited version of the AGS before the required deadline of the 31 May 2025. This report now asks Members to approved the audited version before it is published with the Statement of Accounts.

b. Financial

The AGS is an important part of the Authority's system of internal control which is regulated by the Audit and Accounts Regulations 2015 and sits alongside the Statement of Accounts.

c. National Park Management Plan and Authority Plan

A review of the Authority's performance against the Authority's Code of Corporate Governance feeds into this AGS and is part of our work to ensure the Authority has a solid foundation supporting achievement of our aims and objectives, as set out in the Authority Plan.

d. Risk Management

There are no issues to highlight other than already included in the AGS and Code of Corporate Governance. Annual review of the Authority's internal control systems ensures good practice is followed and reduces the risk of failing to address any corporate governance weaknesses.

e. Net Zero

There are no adverse implications.

6. Background papers (not previously published)

None.

7. Appendices

Appendix 1 – Annual Governance Statement 2024/25

Report Author, Job Title and Publication Date

Angela Edwards, Authority Solicitor and Monitoring Officer

Responsible Officer, Job Title

Angela Edwards, Authority Solicitor and Monitoring Officer

2024/25 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 includes 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 Framework Delivering Good Governance in Local Government published in April 2016. A copy of the Authority's Code of Corporate Governance can be obtained from the Monitoring Officer at Aldern House, Baslow Road, Bakewell, Derbyshire, 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 2025 and up to the date of finalising this statement for approval by Full Authority in November 2025.

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, the 25 Year Plan to Improve the Environment (Revised and updated in the Environmental Improvement Plan 2023 in which in July 2024 the Secretary of State for Defra announced a rapid review with an [interim statement](#) in January 2025 which highlighted further improvements later in 2025) and the Protected Landscapes Duty guidance issued in December 2024.

(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 regularly and Delivery and Partnership groups are in place to support our work with partners. Progress on delivering the four aims of the 2023-28 NPMP is monitored by the Delivery Group. Regular monitoring reports on the NPMP are taken to Authority meetings for approval.

(c) The Authority Plan 2023-28 has the same vision, aims and objectives as the NPMP. It is structured around our enabling delivery aim which captures key elements of the Authority's own essential business to fulfil our roles as regulator, influencer and deliverer. The Plan includes 8 objectives covering Planning, Access, People, Financial Resilience, Assets, Governance, Information and Performance and Climate Change.

(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 vision and purpose to speak up for and care for the Peak District National Park for all to enjoy forever.

(e) Following the adoption of the Authority's Core Strategy in October 2011, and Development Management Policies in May 2019 work is now continuing on a full-scale review of planning policy along with a review of adopted supplementary planning documents (e.g. design guidance) to enable production of a new Local Plan and supporting Local Design Code. Collectively this suite of policies and supplementary documents form the Authority's Local Development Plan, which provides a basis for greater clarity and certainty in decision making in planning over a strategic period (15-20 years, subject to further review as appropriate). The National Planning Policy Framework states that local planning authorities should review their Local Plans every 5 years. The process and timescales for carrying out the current review is overseen by the Member Local Plan Steering Group which meets on a regular basis and is currently made up of 7 appointed Members including the Chair of Planning Committee and the Chair of the Authority. In accordance with the agreed Local Development Scheme (project plan) the Authority completed the Regulation 18 Issues and Options consultation, following agreement at Full Authority in July 2024. An 8-week period of consultation was completed in November 2024. A second stage Regulation 18 Local Plan Preferred Approach consultation was launched on the 3 November 2025 for a 7 week period, following approval at Full Authority in September 2025. This will be followed by a final consultation on the Draft Plan in Spring 2026 under Regulation 19.

(f) Our values are part of our Authority Plan 2023-28 – Care (We care for the PDNP, the people we work with and all those we serve. It's at the heart of everything we do), Enjoy (We take pride in what we do and feel good about our contribution) and Pioneer (We are born of pioneers and we will continue to explore opportunities to inspire future generations).

(g) 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 Authority Plan or National Park Management Plan objectives;
 - 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.

(h) 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 Full 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, which were updated during 2024/25 to reflect the changes to the organisational structure and to adopt new contract procedure rules, are currently being reviewed by the Governance Review Working Group, they 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.

(i) 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 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 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.

(j) 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.

(k) 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.

(l) 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 Training 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. The Authority currently holds the Investors in People Gold award and also a Silver accreditation for Wellbeing.

(m) In December 2018 the Authority established a Member led Governance Review Working Group to review the Authority's Governance arrangements. The Working Group had recommendations approved at the Authority in May 2019 and May 2020. Member appointments to the Working Group continued to be agreed at the AGM in July each year and in late 2023 the Authority identified further issues for the Working Group to consider. It has met regularly since December 2023 with its first recommendations reported to the Authority in May 2024. The main work being carried out by the Working Group is a review of the Authority's Standing Orders.

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. The Management Team was consulted and, in accordance with the Authority's Code of Corporate Governance, a meeting was held with the Chief Executive, the Chief Finance Officer (Finance Manager), the Monitoring Officer (Authority Solicitor) and the Heads of Service; the Monitoring Officer then liaised with the Chair of the Authority 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 2024/25 year, which contributes to achieving our outcome of 'good governance';
2. Identify any further improvement action needed for the forthcoming year.

In carrying out our review we took account of the 'assurances' we have received during the year including:

- (a) External Audit Annual Audit Letter and unqualified opinion/satisfactory conclusions.
- (b) Internal Audit reports for 2024/25 including annual plan. The annual report and assurance opinion for 2024/25 were received in July 2025 and the Authority received an overall opinion of Substantial Assurance.

- (c) Assurances given from 'those charged with governance' including: members of the Management Team, Statutory Officers (Head of Paid Service, Chief Financial 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) 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.

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. The Levelling Up and Regeneration Act "Duty to seek to further" is a risk to partnership working and NPMP delivery
(B) Core Principle Making sure of openness and comprehensive stakeholder engagement
Issues identified which affect effectiveness 2. Risk that in the context of ever reducing budgets, the Authority and partners cannot deliver to the approved NPMP
(C) Core Principle Defining outcomes in terms of sustainable economic, social, and environmental benefits.
Issues identified which affect effectiveness 3. Review of local authority governance and establishment of combined authorities, and how their priorities align with the National Park Management Plan
(D) Core Principle Determining the interventions necessary to optimise the achievement of the intended outcomes.
Issues identified which affect effectiveness 4. DEFRA Targets and Outcomes Framework based performance monitoring.

(E) Core Principle Developing the Authority's capacity including the capability of its leadership and the individuals within it
Issues identified which affect effectiveness 5. The impact of non-inflationary funding settlement from Defra from 2022/23 and funding cut in 2025/26.
(F) Core Principle Managing risks and performance through robust internal control and strong public financial management.
Issues identified which affect effectiveness 6. The Business Continuity Plan needs to be reviewed and all internal audit recommendations implemented
(G) Core Principle Implementing good practices in transparency, reporting and audit, to deliver effective accountability.
Issues identified which affect effectiveness 7. Defra review of National Park Authority governance 8. Outcomes of Governance Review Working Group review of our Constitution (standing orders).

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, we are taking 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:

November 2025 (Audited Statement)

12. INTERNAL AUDIT REPORT BLOCK 2 2025/26

1. Purpose

The report presents to Members the Internal Auditors recommendations for block one of the 2025/26 audit and the agreed actions for consideration.

2. Context

2.1 The Auditors give an opinion based on four grades of assurance. Substantial Assurance, Reasonable Assurance, Limited Assurance and No Assurance. Both audits-Risk Management and IT Business Continuity & Disaster Recovery received a rating of Substantial assurance.

2.2 The priority of agreed actions is determined based on a rating of Critical, Significant, Moderate and Opportunity. Risk Management received three Moderate findings. IT Business Continuity & Disaster Recovery received one significant finding and two Moderate findings. Follow up actions and implementation deadlines have been agreed with responsible managers and further details can be found within Appendix 1 and 2.

3. Proposals

3.1 Managers have carefully considered the internal auditors' recommendations, and the agreed actions are set out in the audit reports in Appendices 1 and 2 for Members consideration.

4. Recommendations

4.1 That the Internal Audit reports for the two areas covered under Block 1 for 2025/26 Risk Management and IT Business Continuity & Disaster Recovery (in appendices 1 and 2 respectively) be received and the proposed actions agreed.

5. Corporate Implications

a. Legal

Pursuant to Regulation 5 of the Accounts and Audit Regulations 2015, the Authority, as a relevant authority defined in paragraph 2, Schedule 2 of the Local Audit and Accountability Act 2014, must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

b. Financial

There are resource implications of implementing recommendations and this is why the priority rating of recommendations are important, as this has to be managed with existing budgets and staffing levels, taking account of the level of risk agreed by management. The cost of the Internal Audit Service Level Agreement is included within the overall Finance Budget.

c. National Park Management Plan and Authority Plan

The Authority Plan includes Objective F (Governance) - to have best practice governance arrangements in place.

d. Risk Management

The Internal Audit process is regarded as an important part of the overall internal controls operated by the Authority. Our Internal Auditors provide independent assurance that internal controls are functioning as intended. They will report significant risks back to management and offer recommendations to combat such risks.

e. Net Zero

With the exception of attendance at Authority meetings where required, all meetings with Internal Auditors are held virtually, reducing the associated emissions caused by business travel.

6. Background papers (not previously published)

None.

7. Appendices

Appendix 1: Internal Audit Report-Risk Management

Appendix 2: Internal Audit Report-IT Business Continuity & Disaster Recovery

Report Author and Responsible Officer, Job Title and Publication Date

Author: Sinead Butler, Finance Manager & Chief Financial Officer.

Responsible Officer: Emily Fox, Head of Resources 05/11/2025



INTERNAL AUDIT REPORT

RISK MANAGEMENT

PEAK DISTRICT NATIONAL PARK AUTHORITY

Page 101

	Critical	Significant	Moderate	Opportunity
Findings	0	0	3	1
Overall audit opinion	Substantial assurance			

Status: Final

Date Issued: 14 October 2025

Responsible Officer: Head of
Resources

INTRODUCTION

Effective management of risk is a key component of governance and essential to the way in which an organisation is managed and controlled. Robust risk management processes can help an organisation to achieve its strategic objectives and allow for an agile and responsive approach in a world where risks are emerging at a rapid pace.

The Peak District National Park Authority (the authority) works with a number of partner organisations to ensure the upkeep and effective management of the national park area. The authority achieves this by working to an agenda set out by central government. Two key documents set out the authority's overarching aims and objectives (the National Park Management Plan and the Authority Plan). These documents outline the authority's vision and how this will be achieved in practice. Identification and the subsequent monitoring of relevant risks must be embedded throughout these processes to ensure the objectives can be achieved. Robust action plans should also be used to track progress against any mitigating activities.

The Strategy and Performance Manager and the wider team is responsible for overarching risk management support. A corporate risk register and a risk management policy are in place to underpin the authority's approach to the management of risk. The team is currently undertaking a review of the authority's risk management processes, and a draft proposal is in discussion for approval. The new process is anticipated to be implemented for the start of the next financial year (2026/27).

OBJECTIVES AND SCOPE

The purpose of this audit was to provide assurance to management that procedures and controls within the system ensure that:

- ▲ Robust governance is in place to ensure risks are identified, assessed, and managed effectively.
- ▲ Risk is embedded into regular communication forums, and this is used to inform effective decision making.
- ▲ Identified risks can be linked back to the authority's management plan, with clear alignment to the overall strategy.
- ▲ The draft proposal for a new risk management process is fit for purpose and demonstrates improvements in efficiency and practice.

The audit also followed up the actions agreed during the previous audit to assess progress made towards completion.

KEY FINDINGS

Risk management at the authority is currently in a state of change ahead of the new process coming into effect from the start of the 2026/27 financial year. Some gaps and weaknesses within the control environment were identified during the audit and previous actions remain outstanding. However, the team are currently undertaking work to improve these areas and it is anticipated that the new process will address the majority of the issues identified in this report.

A clear structure for risk management is in place at the authority with roles and responsibilities outlined and carried out in practice. This is underpinned by a high-level policy which includes all key expected areas; however, this is not supported by an accompanying framework or procedure. The policy was last reviewed in October 2023 but should be reviewed annually. Risk management training has also not been completed for several years (the exact timescale was not known). The need for guidance and training is underscored by inconsistencies and gaps in risk registers. While corporate and service risk registers are in place, we identified issues including non-completion of some risk register areas, vague or unclear controls, non-specific action timescales, and a lack of quarterly review as per expectations.

Communication forums are in place to allow for effective discussion and escalation of risk, including quarterly senior management and head of service discussions with the Strategy and Performance Team, and quarterly reporting of risk to members. Risk is considered throughout decision making; for example, when projects are presented to members and when working to complete of the aims and objectives outlined in the management plans.

Both the corporate and service-level risk registers include direct links to both the National Park Management Plan and the Authority Plan. A review of objectives from both plans showed links to risk entries where relevant, however, some issues with referencing and inconsistencies in the format of the service plan documents were noted.

Three actions were agreed as part of the previous audit with an original implementation date of March 2023. The audit assessed only one action as complete; however, despite the action wording being addressed, issues in this area were noted during this audit. Issues relating to the completion of risk registers and action plans, and risk scoring remain outstanding.

A review of the new process demonstrated key efficiencies and improvements which should remedy the weaknesses identified through both the previous and current audit work. For example, risk discussion will be further embedded and is aimed to become a core element of day-to-day decision making. Responsibility for service-level risk management will be delegated to team managers to ensure a greater understanding and familiarity with the operational risks the services face. Regular discussions will then aid the escalation of risks to the corporate risk register where warranted. Furthermore, a new

corporate risk register template is in development which will help to improve usability and align more closely with best practice elements such as risk scoring and clarity of action plans. The new register also introduces risk categorisation (organisational, partnership, place) and highlights the controllability of risks – an area previously as an issue raised by members.

In developing the new process, the authority may wish to consider whether there is a need to review service risk registers given that the new template is currently only planned to be used for corporate risks. This is due to service risk registers being completed as part of the service planning process and document; however, this leaves the authority exposed to the risk that registers across the authority are not aligned and that service-level risks are not considered with the same importance or are not compliant with best practice. Other areas are still to be decided, such as the responsibility for, and frequency of, completion of service risk registers.

OVERALL CONCLUSIONS

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. Our overall opinion of the controls within the system at the time of the audit was that they provided Substantial Assurance.

1 Completion of risk registers

Moderate

Control weakness

A number of gaps and issues were seen throughout the completion of corporate and service-level risk registers.

What is the risk?

Risks are not identified, assessed, or managed appropriately. This could lead to misallocation of resources, misalignment with the authority's strategy, and financial, reputational or other harm if unidentified or unassessed risks materialise.

Findings

A sample of risks from across three risk registers (corporate, resources and planning) was reviewed to determine whether the registers had been adequately completed and risks appropriately assessed. Some general, and some more specific, issues were noted throughout the testing. Appendix 1 lists the sample-specific issues found during testing.

Across risks, inconsistency was noted in how risk titles, descriptions and impacts are documented. Some included a title and / or description in the 'description' box and some of the titles in the 'risk' box were not clear. The new corporate risk register template should remedy this by splitting out the 'hazard' from the 'risk.' Several risks had also not been referenced correctly (to the related aim / objective from the authority or management plans).

As above, specific issues seen across risks are listed at Appendix 1. Some of the issues found included vague or unclear existing or additional actions, non-specific timescales, and the absence of an update at the required interval (quarterly). These gaps link to the potential need for guidance or a framework to accompany the policy, and refresher training as part of the rollout of the new process to ensure officers completing the registers are sufficiently knowledgeable to do so.

Agreed action

Training and accompanying guidance (see Finding 4) will be developed and rolled out alongside the new process to embed good practice. The new process also aims to transfer responsibility for risk registers to those officers closer to the work itself, enabling more informed and effective completion. At the time of the audit, references to the authority and management plans have been removed from the new template, however this area is still in discussion.

Responsible officer: Strategy and Performance Manager

Timescale: 30 June 2026

2 Previous audit actions

Moderate

Control weakness

Actions agreed as part of the previous audit, completed in January 2022, have not been satisfactorily addressed.

What is the risk?

Risks to the effective operation of the authority remain outstanding. Risks are not assessed or managed appropriately leading to potential financial, reputational or other harm if they were to materialise.

Findings

The previous audit was completed in January 2022. It gave an overall opinion of 'Reasonable assurance' and raised three findings in total. Appendix 2 provides an overview of each finding raised and an assessment of progress made toward completion of the agreed actions. In summary, one of the actions has been assessed as completed. However, it should be noted that although the action wording has been addressed, the issues raised relating to risk scoring (see Finding 3) remain outstanding. The first finding raised issues relating to action plans, including unclear mitigating actions, non-specific timescales, and quarterly updates not taking place as required. Testing completed during the current audit found the same issues which suggests little progress has been made. A summary of these issues is detailed at Finding 1 and Appendix 1.

The final finding raised further issues with the scoring of risks, including the order of risk scores and the inclusion of a target score, as well as the use of a 3x3, in place of a more robust, 5x5 matrix. These issues have not yet been rectified; however, the new process should address these and make the scoring process clearer. For example, the new corporate risk register template includes a residual and target risk score. The inherent score, as recommended during the previous audit, was discussed and is not felt crucial to effective risk management at the authority at this point in time.

Agreed action

The introduction of the new process should allow for completion of all previous audit actions. Tasks include introduction of new guidance and training to enable more effective risk register and action plan completion, transition to a 5x5 matrix and new (numerical) risk scoring process, and a new corporate risk register format. Consideration should also be given as to whether service risk registers can also be aligned with the new template to allow for compliance with best practice.

Responsible officer: Strategy and Performance Manager**Timescale:** 30 June 2026

3 Risk scoring

Moderate

Control weakness

Risk scoring is not undertaken consistently or in line with the corporately agreed approach. Service risk registers are at risk of not complying with best practice and the new process.

What is the risk?

Risks are not scored accurately leading to the potential misallocation of resources and financial, reputational or other harm if unidentified or unassessed risks materialise.

Findings

As detailed within Finding 2, the previous audit report raised a finding around incorporating best practice elements, including the introduction of numerical scoring and the use of a more robust 5x5 matrix. Another finding raised that inconsistencies were found relating to risk scoring across corporate and service-level risk registers.

As part of this audit's testing of a sample of risks, this inconsistency in risk scoring was noted again. The corporate and planning risk registers use letters (i.e., 'HxH') to score the risks, whereas the resources risk register uses a number. Some of the risks on the resources risk register simply used a colour. It was also noted that the risk scoring matrices included on the documents as a reference were inconsistent, which could have compounded the confusion. The corporate risk register includes a matrix with no numbers, whereas the service risk registers include matrices with numbers included in each box.

The new process will introduce a 5x5 numerical risk scoring matrix and should make the expectations surrounding this explicit. However, it is not clear whether this will also be rolled out to service risk registers, which may still create inconsistency and exposes the authority to the risk that these risks are not captured, assessed or monitored in the same way as the corporate risks. This should be considered ahead of implementation to ensure full alignment with best practice.

Agreed action

A new 5x5 numerical scoring matrix will be introduced. Consideration will be given as to whether the service risk registers will also be completed in alignment with the new corporate approach.

Responsible officer: Strategy and Performance Manager

Timescale: 30 June 2026

4 Policy and accompanying guidance

Opportunity

Area for potential improvement

Review of the current policy and consideration of the introduction of accompanying guidance or a framework.

What is the opportunity?

Improved understanding of the risk management process. More effective completion of risk registers.

Findings

The Risk Management Policy outlines several key required areas of risk management, including a risk appetite statement, roles and responsibilities, monitoring and evaluation, and some high-level guidance relating to the identification, monitoring and reporting of risk. The policy was last updated in October 2023 and did not receive a review in October 2024 as per expectations. However, a new policy has been drafted and is due to come into effect for the start of the next financial year (2026/27) alongside the new process. A review of this highlights minimal changes and the team explained the focus has been more on changes to the actual process, rather than the policy itself.

Due to the policy being a high-level document, it may be prudent for the authority to consider developing some accompanying guidance or a risk management framework. The need for this is underscored by the number of changes being proposed as part of the revised process and the gaps identified during testing which suggests that officers are not suitably knowledgeable with regards to expectations for managing risk. It is, however, noted that resources for developing a document such as this are tight. Training is planned to be rolled out alongside the new process which should help to introduce officers to the proposed changes, however it could be useful for them to have a reference point with regards to areas such as risk scoring and completion of risk registers. This could also help with accountability for those officers completing the risk registers and prevent queries from coming into the Strategy and Performance Team.

Agreed action

The team will develop accompanying guidance to sit alongside the main policy and provide a reference point. This will be issued along with the implementation of the new process and updated policy for the start of the 2026/27 financial year.

Responsible officer: Strategy and Performance Manager

Timescale: 30 June 2026

Audit opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit. Our overall audit opinion is based on four grades of opinion, as set out below.

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

Finding ratings

Critical	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Significant	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Moderate	The system objectives are not exposed to significant risk, but the issue merits attention by management.
Opportunity	There is an opportunity for improvement in efficiency or outcomes but the system objectives are not exposed to risk.

Where information resulting from audit work is made public or is provided to a third party by the client or by Veritau then this must be done on the understanding that any third party will rely on the information at its own risk. Veritau will not owe a duty of care or assume any responsibility towards anyone other than the client in relation to the information supplied. Equally, no third party may assert any rights or bring any claims against Veritau in connection with the information. Where information is provided to a named third party, the third party will keep the information confidential.

This page is intentionally left blank

INTERNAL AUDIT REPORT

IT BUSINESS CONTINUITY AND DISASTER RECOVERY

PEAK DISTRICT NATIONAL PARK AUTHORITY

Page 111

	Critical	Significant	Moderate	Opportunity
Findings	0	1	2	0
Overall audit opinion	Substantial assurance			

Status: Final

Date Issued: 16 September 2025

Responsible Officer: Head of Resources

INTRODUCTION

IT business continuity is the process of designing, building, and maintaining a framework that ensures an organisation can continue operating during, and recover quickly from, disruptive events such as cyberattacks or loss of IT services. Closely linked, IT disaster recovery focuses specifically on restoring technology systems and services after such an event. Effective plans in these areas should set out a structured and timely response, enabling disruption to be reduced to a predetermined and acceptable level.

The Peak District National Park Authority (the authority) outsources the majority of its IT services to third-party providers. Core functions such as infrastructure hosting, firewall protection, and secondary data centre provision are outsourced to Iomart. In this context, robust backup arrangements are essential to ensure systems can be restored within agreed timescales and with minimal data loss, limiting the impact of any incident. The authority is currently assessing options for a new backup solution as part of ongoing resilience improvements.

Nevertheless, the authority maintains responsibility for its IT business continuity and disaster recovery plan. To be effective these arrangements must not only be documented but also regularly tested. Lessons learnt from tests should be captured and embedded into updated plans, ensuring that resilience evolves alongside technology changes, supplier arrangements, and emerging threats.

OBJECTIVES AND SCOPE

The purpose of this audit was to provide assurance to management that procedures and controls within the system ensure that:

- ▲ Robust plans and preparations are in place to ensure recovery of systems and data within the authority's recovery time objective following an incident.
- ▲ Disaster recovery roles and responsibilities are clearly documented, kept up to date, and include assigned alternates.
- ▲ Backups are taken in line with recovery objectives, stored securely, and tested successfully, with planned improvements assessed for effectiveness.
- ▲ The IT business continuity plan is reviewed and tested periodically, with lessons learned incorporated into updates.

KEY FINDINGS

The authority has a documented and up-to-date business continuity plan (BC plan), with an ICT disaster recovery plan (DR plan) included at appendix two. The plan is reviewed and updated regularly, and it incorporates many of the core features of good practice. The plan is readily accessible to those with defined responsibilities and runbooks are being developed to provide IT staff with practical guidance for specific incident types, which should allow for more effective recovery.

However, the DR plan is not underpinned by a comprehensive business impact assessment (BIA) aligned to recognised best practice principles. It also does not set out recovery time objectives, recovery point objectives and maximum tolerable periods of disruption (RTOs, RPOs and MTPDs).

Additionally, the scope of incident scenario planning within the DR plan is limited. At present, it does not cover a full range of scenarios as recommended by the National Cyber Security Centre (NCSC) guidance, although progress is being made through the development of incident-specific runbooks, with ransomware already completed and others in development. In addition, the NCSC advises that DR plans should set out clear processes for reporting incidents externally, including to the Information Commissioner's Office (ICO). The authority's DR plan does not currently define a reporting route.

The BC plan defines emergency response roles, but the DR plan does not assign roles or responsibilities for IT-related incidents. Formal training on DR has not yet taken place, although a programme of scenario-based exercises is planned, beginning with a malware exercise-in-a-box in October 2025. This approach will also broaden the scope of DR testing beyond bubble testing and provides increasing assurance that the DR plan will be actively tested.

The authority has robust backup arrangements, supported by Iomart. Backups are completed in line with the recognised GFS backup strategy and stored securely within UK-based cloud locations. Files are backed up daily, with evidence provided by Iomart and reviewed by IT services. Ad-hoc file restores are carried out regularly, providing practical assurance that data can be recovered when required. In addition, previous bubble testing has confirmed the ability to recover from a failover site.

While there is currently no formal backup testing schedule, compensating controls are in place through monitoring, ad-hoc restores, and the last bubble test. Planned annual bubble testing from 2026, as part of the move to a new IaaS solution, will strengthen assurance and align more closely with best practice. The new Cohesity Backup-as-a-Service platform is expected to deliver further resilience benefits, including more frequent recovery points for critical systems. Governance and approval routes for implementation are in place, with rollout planned for early 2026.

OVERALL CONCLUSIONS

A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. Our overall opinion of the controls within the system at the time of the audit was that they provided Substantial Assurance.

1 Runbooks and training

Significant

Control weakness

Only one incident-specific runbook (malware) has been developed to date, and no formal training has yet been provided to IT staff on its use.

What is the risk?

The authority is not prepared for IT incidents, increasing the time taken to respond and recover data and systems.

Findings

NCSC¹ guidance emphasises the importance of documenting incident-specific response procedures within the Disaster Recovery (DR) plan or through runbooks. These should set out roles, responsibilities, and step-by-step actions to be followed in different scenarios, supported by training and exercising so that staff can respond effectively during an incident.

At present, the authority's DR plan remains high level and does not provide the expected range of incident-specific responses. Only one runbook has been developed, covering malware, which aligns with NCSC best practice principles. Further runbooks are planned, with several expected to be completed before 2026, but current coverage is limited.

Furthermore, IT staff have not yet received formal training on disaster recovery or on the use of the malware runbook. A programme of scenario-based training is planned, beginning with an exercise-in-a-box tabletop exercise on malware scheduled for October 2025, with further exercises to follow as additional runbooks are developed. While progress is being made, the current arrangements do not fully align with NCSC best practice. Until this work is completed, it remains unclear whether the authority could respond effectively and consistently to different disaster recovery scenarios.

Agreed action

A wider range of incident specific runbooks will be developed to cover a range of DR scenarios. Following this a programme of training through exercising will be developed to ensure staff are familiar with procedures.

Responsible officer: IT Manager

Timescale: 31 March 2026

¹ <https://www.ncsc.gov.uk/collection/cyber-assessment-framework/caf-objective-d/principle-d1-response-and-recovery-planning>

2 BIAs and recovery objectives

Moderate

Control weakness

A comprehensive IT BIA has not been completed and the DR plan does not set out RTOs, RPOs or MTPDs.

What is the risk?

Recovery priorities do not reflect business requirements or risk appetite. This may result in critical systems not being restored within acceptable timescales, leading to extended service disruption.

Findings

ISO 22301 (Section 8.2.2) and the Government's Business Continuity Management Toolkit² emphasise that DR priorities and objectives should be underpinned by BIAs. These identify critical systems and services, evaluate the impacts of disruption over time, and define recovery objectives such as RTOs, RPOs, and MTPDs.

At present, a comprehensive IT services BIA has not been completed. Some BIA data has been captured within Data Protection Impact Assessments, but the BIA element does not align with best practice. It does not identify critical systems, assess disruption impacts, or set out recovery objectives and resource requirements. This limits its value in informing recovery planning, as reflected by the absence of recovery objectives in the DR plan.

The DR plan does include a priority order for the restoration of services, which appears mostly logical. However, this sequence is dictated primarily by technical dependencies and licensing limitations, rather than by the outcomes of a BIA. As a result, it is unclear whether the order reflects organisational priorities or risk appetite. For example, if a BIA were completed, the current prioritisation of restoring the website ahead of remote connectivity may have been reconsidered.

Agreed action

A BIA will be completed to identify critical systems and assess the impact of disruption over time to determine recovery objectives for inclusion in the DR plan.

Responsible officer: IT Manager

Timescale: 31 March 2026

² https://assets.publishing.service.gov.uk/media/5a7b283de5274a34770e9d01/Business_Continuity_Managment_Toolkit.pdf

3 Roles and responsibilities

Moderate**Control weakness**

The DR plan does not assign defined roles and responsibilities for IT incidents, nor does it set out clear responsibilities and a process for external reporting requirements such as notifying the ICO or NCSC of an incident.

What is the risk?

Incident response could be delayed or inconsistent, and regulatory reporting requirements may not be met. This could result in extended disruption and reputational damage.

Findings

ISO 22301 (section 8.4.4) states that "business continuity plans shall contain defined roles and responsibilities for people and teams having authority during and following an incident." NCSC guidance also emphasises that incident response plans should identify who is responsible for decision-making, technical actions, communications, and external notifications. These principles ensure that when an incident occurs, responsibilities are clear and actionable.

While the BC plan defines an Emergency Response Team, the Incident Response Team is not documented, and the DR plan contains no specific IT roles. This was intended to preserve flexibility but creates uncertainty over accountability in practice. Runbooks provide some clarity, for example the malware runbook defines IT responsibilities by role, and further runbooks are in development. These are positive steps, but runbooks are not a substitute for core role definitions within the DR plan. NCSC best practice is that at least a core IT incident response team should be documented in the plan.

The DR plan also omits external reporting routes, including the statutory requirement to notify the ICO where thresholds are met and recommended engagement with the NCSC in the event of serious cyber incidents. Incorporating this responsibility and processes into the plan would strengthen compliance and ensure consistent escalation.

Agreed action

The DR plan will be updated to define a core IT incident response team by role and include clear external reporting routes and responsibilities for notifiable incidents (i.e. ICO reporting).

Responsible officer: IT Manager**Timescale:** 31 March 2026

Audit opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit. Our overall audit opinion is based on four grades of opinion, as set out below.

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

Finding ratings

Critical	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Significant	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Moderate	The system objectives are not exposed to significant risk, but the issue merits attention by management.
Opportunity	There is an opportunity for improvement in efficiency or outcomes but the system objectives are not exposed to risk.

Where information resulting from audit work is made public or is provided to a third party by the client or by Veritau then this must be done on the understanding that any third party will rely on the information at its own risk. Veritau will not owe a duty of care or assume any responsibility towards anyone other than the client in relation to the information supplied. Equally, no third party may assert any rights or bring any claims against Veritau in connection with the information. Where information is provided to a named third party, the third party will keep the information confidential.

13. EXTERNAL AUDIT – 2024/25 STATEMENT OF ACCOUNTS & EXTERNAL AUDITORS' REPORTS

1. Purpose

To seek approval for the audited Statement of Accounts (SOFA) for 2024/25 and for Members to consider the External Auditors' (Forviz Mazars) Audit Completion Report 2024/25 and External Audit Annual Report for 2024/25. Jennifer Norman, Audit Manager at Forviz Mazars, will be at the Authority meeting to present the report and to answer any questions.

2. Context

2.1 The production of the draft Statement of Accounts as at the 31 March each year is a statutory requirement. The draft accounts were authorised for issue by the Chief Finance Officer on 28th May 2025, ahead of the statutory deadline of 30th June 2025. The audited accounts must also be presented to Members for their approval.

2.2 Regulation 9(3)(a) of the Accounts and Audit Regulations 2015 requires that before approval by the Authority of the statement of accounts, the responsible financial officer 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 Financial Officer re-confirms that the Statement of Accounts in Appendix 1 meets the above requirement.

2.3 The final Statement of Accounts for 2024/25 is presented at Appendix 1. The Audit Completion report (ACR) is presented at Appendix 2. The Auditors Annual Report (AAR) is presented at Appendix 3.

2.4 The Chief Finance Officer and Financial Accountant have responded to queries raised by the External Auditors during the course of the audit. These are detailed in the ACR presented at Appendix 2.

2.5 Significant risks and audit findings within in the report, where required, have been adjusted and restated in the final Statement of Accounts, presented at Appendix 1.

2.6 Significant findings in pension valuations, sit within the wider Derbyshire Pension Fund, who manage the Authorities' pension fund. The Authority's estimated overstatement has not been adjusted in the SOFA, as it is not considered material.

2.7 Separately, we are awaiting the final report from our actuaries to confirm the updated assets and liabilities balance as at 31 March 2025. Should the movements be deemed material, we will update the relevant tables and notes to the accounts accordingly. This adjustment is purely accounting in nature, affecting the balance sheet and unusable reserves only and has no impact on the Authority's financial outturn or usable reserves. Given the timing of the next Authority meeting and the statutory audit backstop deadline (both being 27 February 2026), we are seeking approval for the Chief Financial Officer to be delegated authority, in consultation with the Chair and Vice-Chair of the Authority, to update the pension valuation figures within the accounts. This delegation would avoid the need to convene a Special Full Authority meeting to bring the accounts back for formal re-approval.

2.8 The External Auditor has raised three internal control recommendations. There are no 'significant control deficiencies and three 'other' control deficiencies. Management have

responded to these recommendations and mitigation plans have been outlined in the AAR at Appendix 3.

2.9 Since 2020/21, the Statement of Accounts Code of Audit Practice has required the Authority's External Auditors to comment on the value for money arrangements of the Authority. The Auditors are required to report on significant weaknesses in the Authority's arrangements for securing economy, efficiency and effectiveness in use of resources instead of reporting a form of conclusions. The three criteria in the new Code of Practice are financial sustainability, governance and improving economy, efficiency and effectiveness. This can be found within Appendix 3.

3. Proposals

3.1 Members are asked to consider the final Statement of Accounts for 2024/25, presented at Appendix 1. These include amendments and updates to the draft Statement of Accounts 2024/25, published on the Authority's website in May 2025. Amendments and updates are outlined in the ACR, presented at Appendix 2. The External Auditors plans to issue an unqualified audit opinion on the 2024/25 Statement of Accounts.

3.2 The ACR is presented at Appendix 2. The External Auditor plans to issue an audit report that includes an unqualified opinion, on the Statement of Accounts. This is subject to the Authority considering this report, approving the Statement of Accounts and receiving the Letter of Representations from the Chief Financial Officer, on final signing of the accounts.

3.3 Members are asked to consider the AAR for 2024/25 at Appendix 3. The report has found no risk or actual significant weaknesses in the Authority's VFM arrangements and has issued an unqualified Value for Money conclusion. This also includes internal control deficiencies and management responses on mitigation plans.

4. Recommendations:

4.1 To approve the audited Statement of Accounts for 2024/25 at Appendix 1.

4.2 To delegate authority to the Chief Financial Officer in consultation with the Chair and Vice-Chair of the Authority to update the Statement of Accounts with the pension valuation figures when received, prior to publication of the audited Statement of Accounts for 2024/25.

4.2 To consider and note the External Auditor's Audit Completion Report (ACR) 2024/25 at Appendix 2.

4.3 To consider and note the External Audit Annual report (AAR) 2024/25 at Appendix 3.

4.4 To note that the Statement of Accounts & associated Letter of Representation, will be signed by the Chair of the Authority and by the Chief Financial Officer, once the external audit has been completed, provided that the overall opinion in the audit report remains unqualified.

5. Corporate Implications

a. Legal

As contained in the report.

Pursuant to Regulation 9A of the Accounts and Audit Regulations 2015, the Authority has a statutory duty to publish the Statement of Accounts for 2024/25 on or before the 27th February 2026.

The requirement for the Authority's external auditors to produce an Annual Report is set out in the Code of Audit Practice issued by the National Audit Office. Pursuant to the Local Audit and Accountability Act 2014, the Council's external auditors are required to consider whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (value for money).

Pursuant to section 3(3) of the Local Audit and Accountability Act 2014, the Authority must keep adequate accounting records and prepare an annual Statement of Accounts. As set out in the report, the Accounts and Audit Regulations 2015 prescribe the detailed requirements for the preparation, approval and publication of the Statement of Accounts.

b. Financial

The cost of the External Audit Service contract is found from within the overall Finance budget. Planned fees have increased year on year by 10% and the forecasted cost, including scale fee adjustments and fee variations, is estimated at £62k for 2024/25. Planned fees are forecast to rise by an additional 4% for 2025/26. This increase has been agreed and authorised by the PSAA (Public Sector Audit Appointments). Central government gave all Local Authority additional financial support to meeting increasing audit fees and the Authority received a £6.2k contribution.

c. National Park Management Plan and Authority Plan

The work of the External Auditors is a key part of our governance arrangements and helps us to monitor and improve performance against our ambition in the Authority Plan to be a financially resilient organisation and provide value for money. Achieving an unqualified opinion from the External Auditor is part of the target for Objective D (Financial Resilience).

d. Risk Management

The scrutiny and advice provided by External Audit is part of our governance framework. The External Auditor's work is based on an assessment of audit risk as explained in The External Auditors report at Appendix 1.

e. Net Zero

The audit of the 2024/25 Statement of Accounts has been conducted entirely remotely, with the only travel requirement being attendance at the Authority meeting to present the findings. This approach has contributed positively to the Authority's carbon reduction efforts, aligning with our Net Zero objectives by minimising travel-related emissions.

6. Background papers (not previously published)

None.

7. Appendices

Appendix 1: Statement of Accounts 2024/25

Appendix 2- External Auditors' Audit Completion Report (ACR) 2024/25

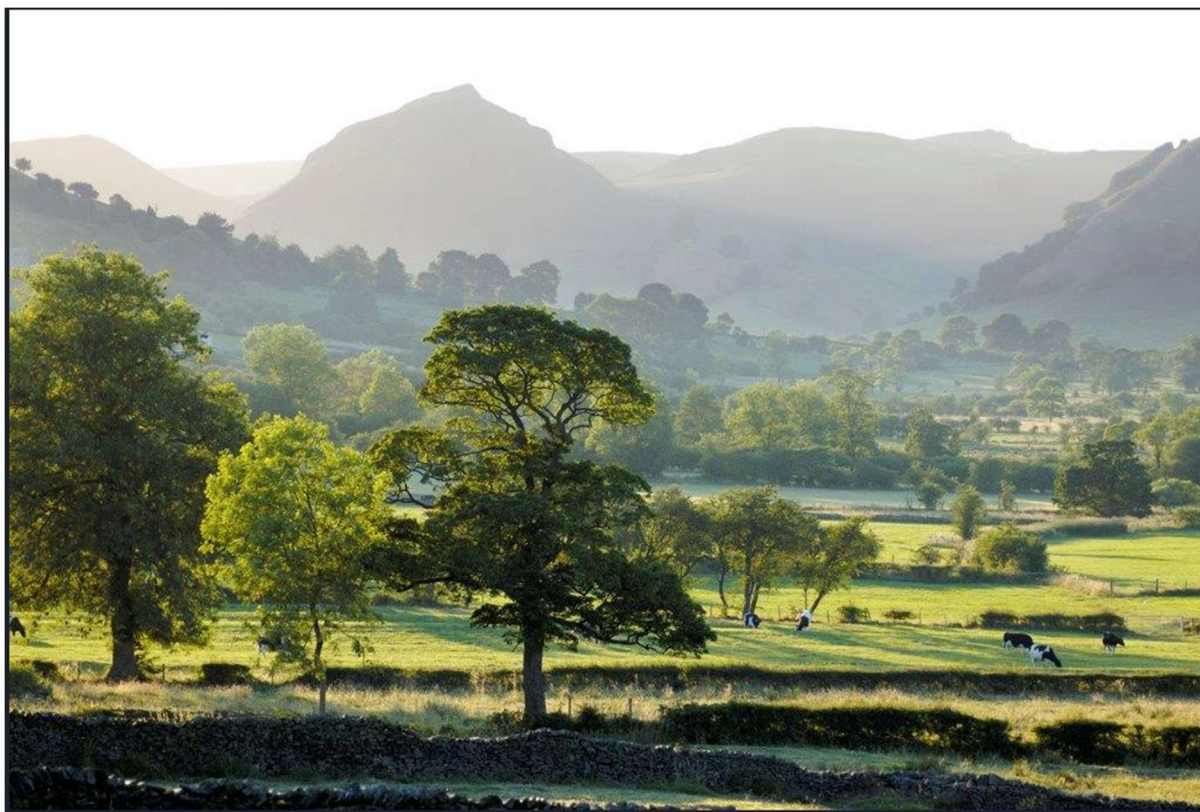
Appendix 3- External Auditors' Annual Report 2024/25

Report Author and Responsible Officer, Job Title and Publication Date

Author: Sinead Butler, Finance Manager & Chief Financial Officer. Responsible Officer:
Emily Fox, Head of Resources 10/11/2025



Statement of Accounts 2024/25





**Statement of Accounts
for the Financial Year**

1st April 2024 to 31st March 2025

Contents	Page
1. Statement of Responsibilities for the Statement of Accounts	2
2. Narrative Report	3
3. Summary of Significant Accounting Policies	11
4. Comprehensive Income and Expenditure Account	24
5. Movement in Reserves Statement	25
6. Balance Sheet	26
7. Cash Flow Statement	27
8. Notes to the Accounts	28
9. Independent Auditor's Report (on signing accounts)	68

Signed:

Date:

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 2025

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 2025 and its income and expenditure for the year ended 31st March 2025.

Sinead Butler ACCA
Finance Manager and Chief Finance Officer
28th November 2025

Peak District National Park Authority

Annual Accounts for the Year Ended 31st March 2025

Narrative Report

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.

Accompanying notes, cross referenced from the statements, explain in greater detail some of the calculations and reasoning behind the figures; these notes, on pages 28 – 67, form part of the financial statements. The figures are rounded up to the nearest thousand pounds. 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 between 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.

Each year the Department for Environment, Food and Rural Affairs (Defra) sets the level of funding for the National Park Authority. In 2024/25, the funding was again set at £6.7m (£6.7m in 2022/23 & 2023/24). Additional funding was also received in year to help fund inflationary pressures. The Authority received an additional £250k for revenue and £250k for capital expenditure. 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.

Overall, the Authority’s Earmarked reserves increased by £1.3m, of which £734k is a net transfer to the Revenue Grant Reserve for unspent grant income received in year. Other material movements in year included a net transfer of £187k to the Local Plan Reserve, as a result of additional Government funding in March to help accelerate the execution of the Local Plan. The grant was £227k and funds drawn down in year were £40k. A favourable outturn at year end, resulted in £530k transferring to the Medium Term Financial Forecast Reserve. Please see note 7 for a full breakdown. There was also a net reduction of £267k for the Capital Receipts Reserve, mainly as a result of the use of capital receipts to fund capital expenditure in the year.

The Service Expenditure Analysis represents expenditure at Service level and aligns with how we present and manage our budgets and internally. This is also how we present data at the Audit, Budget and Project Risk Group quarterly and at Authority. We only use the Defra headings for any Government returns.

The Authority continued its rolling programme of asset re-valuations, concentrating this year on toilets, car parks and our estate at Fieldhead including the offices and campsite.

The Authority is required to 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 2025 shows an asset of £17.1m, an increase in value of £9.2m compared to the asset of £7.9m for the previous year. However, based on the asset ceiling calculation, provided by the Actuary, the funded surplus will not be recognised as an asset. Only the unfunded liability of (£457k) is to be

recognised. 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. Significant fluctuations in the valuations for pension assets and liabilities often occur as a result of the prevailing economic conditions (e.g. bond yields, stock market values, inflation rates etc), on which the valuations are based, at the balance sheet date. Full details are explained in Note 32.

For the 2024/25 financial year, the Authority set a borrowing limit (the authorised limit) of £3m. The Authority's external borrowing as at 31st March 2025 was £265k. The Authority's Capital Financing Requirement (CFR), i.e. its underlying need to borrow for capital purposes, was £1.7m at 31/03/2025 (£1.1m at 31/03/2024). The Authority did not enter into any new financing transactions during the year and relied upon internal cash resources. However, the adoption of IFRS 16, which sees operating leases now being put on the balance sheet as Right of Use Assets, means that any such leases are now treated as capital expenditure being funded by borrowing, which in turn affects the CFR and the Prudential Indicators. The implementation of IFRS 16 has had an adverse impact on the CFR.

Analysis of amounts recognised in the financial statements.

On 2 February 2024, the Authority approved the 2024/25 Budget. This incorporated pay savings and cost reductions from the recent restructure. The pay award for 2024/25 was forecast at 5%. The actual pay award averaged at 3.8% across the pay spine. The variances from 2024/25 were mainly as a result of pay underspends caused by vacancies. A number of additional vacancies were held as a result of the January 2025 restructure. The Authority was burdened by additional inflationary pressures particularly in insurance, audit and IT. Planning applications were down, resulting in fee income decreasing by 18%. We received additional, unbudgeted funding from Defra for both revenue (£250k) and capital (£250k), to help offset inflation and pay pressures. Investment income from interest, despite the rate drops, resulted in higher than forecast return on investments (£104k surplus). A more detailed financial commentary on the 2024/25 results can be found in the outturn report due to be published in July 2025, obtainable from the Authority's website www.peakdistrict.gov.uk - under Committee meetings or by request to the Finance Manager, 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 project related fluctuations; the main differences (above £50k and 10% of the previous year's net expenditure) are outlined below. Year on year we have undergone an organisational restructure, therefore a number of variances are not comparable.

Department	Difference £'000	Comment
Comprehensive Income and Expenditure (CIES)		
Asset & Enterprise	60	Partial years salary in prior year as Head of Service not in post
Car Parks & Toilets	(57)	Increased income from volume of car park income, partially offset by increased expenditure on enforcement
Corporate Property Team	91	Higher salary costs - due to vacancies in prior year and pay award
North Lees Estate	103	Current year expenditure for campsite refurbishment has driven increase on prior year
Visitor Centres	73	Timing difference on receipt of Foundation Grant across the two years
Warslow Moors Estate	(101)	Additional income in current year due to historic RPA payments
Moors for the future	(1,773)	Timing of projects and funding cycle
Corporate Management	(69)	Higher Corporate Overhead income in current year
Slippage	(202)	No slippage in current year
Access & ROW	(55)	Movement of 2 heads to another department in current year
Engagement Projects	159	Timing of income for two bigger projects - the income came in at the end of the prior year with majority of the spend in the current year
FIPL	147	Higher grant in the current year means there was higher expenditure. There was also an element of unspent grant at the end of the prior year due to timing of grant payments to farmers
Land & Nature Projects	(67)	Higher income from Woodland Trust on Woodland creation project in current year
Landscape & Engagement	64	Head of Service salary posted in different department in prior year
Rangers Team	72	Movement of 2 heads to from Access & ROW department in current year
Development Control	162	Higher Salaries in current year as department fully staffed
Planning	66	Head of Service salary posted in different department in prior year
Policy, Communities & Transport Planning	(203)	Local Plan Grant received at the end of current year
Planning Projects	(54)	New Department this year - Active Travel Project
Customer & Democratic Support	(102)	Vacancy savings in current year, underspend across several non pay budgets in current year
Information Management	89	Higher salary costs in current year, higher service costs in current year
People Management	80	Higher salary costs due to budget reallocation, and increases in people costs in current year
Resources	60	Head of Service salary posted in different department in prior year

The Development and Performance of the Authority in the 2024/25 Financial Year

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

- The Annual Governance Statement 2024/25
- The Performance and Business Plan 2024/25, with the Authority meeting receiving performance monitoring reports on progress in achieving year end performance targets, based on this plan.

A link to the 2024/25 Year End Performance Report, 2024/25 Performance and Business Plan and 2024/25 Corporate Risk Register 2024/25 can be found below:

[Authority Progress Report Year End Decile 4 24-25 FINAL.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.

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. In carrying out the review we took account of our assurances, received during the year. The Annual Governance Statement for 2024/25. The key financial assurances identified by the CFO, being:

1. External Audit Annual Audit Letter and unqualified opinion/satisfactory conclusions
2. 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. The Authority's ability to achieve sustainable gross income targets.
3. 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.

It has been noted that we are still waiting on the annual report and assurance opinion for 2024/25. We have been made aware by Internal audit that the report will be ready for presenting at July authority. There are no major risks flagging in any of the areas audited in 2024/25.

The Authority's Cashflow

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 from 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 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

The Authority approved an updated Capital Strategy on 21st March 2025 which set out a forward Capital Programme to 2028/29. This will be reviewed and updated annually. The strategy estimated potential capital expenditure in support of the corporate strategy of up to £9.0m, financed by capital Grants of £3.7m, borrowing of up to £2.0m, allocations from the Authority's Capital Reserve and other reserves of up to £3.0m and £300k from revenue resources. All capital expenditure is governed by the key principles 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 21st March 2025. It was announced in February 2025, that our core Defra revenue funding would be cut by 6.7%. However, additional capital funding has been made available, and the Authority will receive a funding settlement of £1.6m towards capital projects. This capital grant will be utilised as a priority ahead of our Capital Reserve on income generating projects. The Capital Reserve reported in the Balance Sheet reduced in the year from £1.3m to £1.1m due to continued capital works. The Capital Financing Requirement (CFR) was estimated to reduce in 2025/26 as planned capital works are expected to be funded primarily from the Defra grant rather than additional borrowing. However, the introduction of IFRS 16 (refer to Summary of Significant Accounting Policies, point 17) has increased our CFR. All estimated future borrowing is expected to be covered by the Authorised Limit, as approved on the 21st March 2025 Authority report. The authorised limit is £3.0m from 2025/26 to 2028/29. However, this Authorised Limit may need to be increased as new capital projects are undertaken, given the impact of IFRS16. Debt repayments for borrowing are either found within current revenue budgets or are funded by income, 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

The Authority has commenced a significant organisational change during 2024/25 to ensure the continued financial resilience of the Authority. There are no major changes in statutory functions, however as part of the restructure, services have been streamlined. The areas affected being Engagement, Communications, Customer Service & Democratics, People team, Visitor Centres and Cycle Hire. The original budget for the 2024/25 year was approved on the basis that the Authority would be able to balance its revenue budget with reasonable assurance up to March 2025. However, overlaying the new National Insurance threshold and increased payments and other significant inflationary increases across many services, the Medium-Term Financial Forecast was showing significant deficits from 2026/27. Following the organisational change, a revised Medium Term Financial Forecast saw £3.9m worth of costs taken out. However, the announcement of the recent Defra revenue grant reduction means the Authority is still undergoing financial scrutiny of all areas in the organisation.

National Park Grant

The November 2021 Spending Review was a three-year settlement and as a result in May 2022 the Authority was issued with a three-year grant agreement from Defra. This confirmed that the grant level will remain fixed at £6.7m for 2022/23, 2023/24 and 2024/25. Despite the publication of Landscapes Review in September 2019, which recommended inflation protection for National Park Grant as a minimum, in contrast, the Authority has received a revenue grant cut of 6.7% in 2025/26. To offset the cut in revenue grant, the Authority has received a capital grant of £1.6m, which will be invested in the Capital Programme, focusing on revenue generating projects. At the time of publishing these accounts, the Government spending review has yet to be completed, therefore the National Park Grant has yet to be confirmed by Defra. The Authority is expected to receive a three-year settlement, and the reinstatement of the revenue grant settlement from 2022/23 to 2024/25 is highly unlikely. The medium-term financial stability of National Parks therefore remains very uncertain.

Conclusion

The Authority has maintained a satisfactory financial position in 2024/25, however vacancies across the Authority have contributed to an underspend in various budgets this year. The Authority's underlying financial strategy continues to have four principal aspects. 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. We have introduced Finance Budget Partners for all budget holders to enable tighter control on budget monitoring. The implementation of a new finance system in October 2023, enables budget managers to access real time budget information, is now embedded across the Authority and

enables quicker identification of variances. We carry out bi-annual training and have updated user packs to ensure the capabilities of the system are understood and exhausted by all users. The third is to continue to ensure that the Authority's fixed asset base is sustainable, in line with the approved Asset Management Plan and Capital Strategy, and that the rationalisation of the Authority's property portfolio continues which in turn will reduce maintenance liabilities and potentially provide capital receipts for further investment in the remaining portfolio. The utilisation of the new Defra capital grant will help the Authority unlock revenue generating opportunities through enhancements of our current portfolio and acquisition of new strategic assets, that will have the required return on investment. The fourth concerns a cautious approach to longer term commitments, ensuring the Authority can maintain a degree of flexibility in responding to future settlements, whilst retaining sufficient contingency reserves.

Summary of Significant Accounting Policies

1. General Principles

The Statement of Accounts summarises the Authority's transactions for the 2024/25 financial year and its position at the year-end of March 2025. 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 (2024/25), supported by International Financial Reporting Standards (IFRS).

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.

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.

2. Accruals of Income and Expenditure

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. Acquisitions and Discontinued Operations

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, together with any outstanding liabilities arising from closure of a service.

4. Cash and Cash Equivalents

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.

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

5. Prior Period Adjustments, Changes in Accounting policies and estimates and errors

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.

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.

6. Charges to Revenue for Non-Current Assets

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.

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.

7. Employee Benefits

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.

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.

8. Post - Employment Benefits

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.

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.

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.

The change in the net pension's liability/asset is analysed as follows:

- 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.
- The Authority has applied the accounting standard in relation to the defined benefit pension asset/liability and the asset ceiling. The asset ceiling calculation has been provided by actuary based on the present value of the projected future service cost less the minimum future contributions. The current contribution rate has been judged to be the best indication of a minimum funding rate with the future service cost being derived from the actuary projections. This has resulted in the funded asset being capped at £0. This has no impact on the Authority's usable reserves.

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.

9. Events After the Balance Sheet Date

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.

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

10. Financial Instruments

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.

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.

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.

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.

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.

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.

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.

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

11. Foreign Currency Translation

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.

12. Government Grants and Contributions

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.

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.

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.

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.

13. 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 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.

14. Intangible Assets

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.

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.

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.

15. Inventories and Long-Term Contracts

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.

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.

16. Leases

As a Lessee, the Authority has previously classified leases as Operating or Finance leases, based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset, to the Authority. The Authority has adopted IFRS16 (Leases) with effect from 1 April 2024. The adoption of the new standard resulted in the balance sheet recognition of a Right of Use Asset and related lease liability in relation to all former operating leases. The Authority has elected to apply recognition exemptions to low value assets (below £10,000 when new as per the Authority's Fixed Asset de minimus) A contract is, or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Authority has no Finance Leases to recognise. A number of property leases, particularly peppercorn leases, have been externally valued to determine the Right of Use Asset and lease liability. The transition to IFRS 16 has resulted in several adjustments to Financial Statements. See note 30 for a full breakdown.

The Authority as Lessee, Finance Leases

The Authority currently has no Finance leases. Under a finance leases, property, plant and equipment held 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 premium 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.

The Authority as Lessee, IFRS 16 adoption (replacing Operating leases within IAS17)

The implementation IFRS 16 removes the distinction between Finance and Operating leases. Prior to 2024/25, rentals paid under operating leases were charged to the CIES as an expense of the services benefitting from use of the leased property, plant and equipment. Charges were made on a straight-line basis over the life of the lease, even if this did not match the pattern of payments. The adoption of the new standard resulted in the balance sheet recognition of a Right of Use Asset and related lease liability in relation to all former operating leases. The annual lease payments for these assets which are currently fully charged to service revenue budgets are now split into interest payments and payments against the financial liability for that asset. The change in approach means that any such leases are now treated as capital expenditure being funded by borrowing which in turn affects the Capital Financing Requirement (CFR) and the Prudential Indicators. The Authority has several peppercorn lease agreements in place, as a lessee. The changes to accounting policies for leases where the Authority is lessee will not result in any additional cost to the General Fund, however where lease payments were previously an expenditure shown against the relevant service in the net cost of services, they are now treated as an interest cost and a minimum revenue provision (MRP) payment in financing and investment income. There is also a depreciation charge associated with the asset however, this will be mitigated by the statutory reversal of depreciation from the General Fund.

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.

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.

17. Overheads and Support Services

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 support service recharge model, which helps to inform what these charges would be, which supports our budget setting and determination of financial objectives for services.

18. Property, Plant & Equipment

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.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant & Equipment is capitalised on an accrual's 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.

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.

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.

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.

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 – 30-35 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.

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.

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.

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.

19. Provisions, Contingent Liabilities and Contingent Assets

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.

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.

20. Reserves

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 into 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.

21. Revenue Expenditure Funded from Capital Under Statute

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.

22. VAT

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.

Comprehensive Income and Expenditure Statement for the Year Ended 31 March 2025

	2023/24			2024/25		
	Gross Expenditure £'000s	Gross Income £'000s	Net Expenditure £'000s	Gross Expenditure £'000s	Gross Income £'000s	Net Expenditure £'000s
Assets & Enterprise	9,451	(6,980)	2,471	9,269	(8,045)	1,224
Chief Executive Officer	53	(57)	(4)	93	(203)	(110)
Landscape & Engagement	3,933	(2,758)	1,175	5,456	(4,072)	1,384
Planning	1,664	(296)	1,368	2,045	(697)	1,348
Resources	2,968	(48)	2,920	3,141	(140)	3,001
Non-distributed Costs	345	0	345	51	0	51
Total Cost of Services	18,415	(10,139)	8,275	20,055	(13,157)	6,898
Other Operating (Income) Expenditure (Note 8)			(237)			(1,708)
Financing and Investment Income (Note 9)			(591)			(425)
Surplus or deficit on discontinued Operations						
National Park Grant and non-specific grant income (Note 10)			(7,269)			(7,514)
(Surplus) or Deficit on Provision of Services			178			(2,749)
(Surplus) or deficit on revaluation of Property, Plant & Equipment assets			(213)			(452)
(Surplus) or deficit on revaluation of available for sale financial assets						
Actuarial (gains) losses on pension assets/ liabilities			3,766			(114)
Other Comprehensive (Income) Expenditure			3,553			(566)
Total Comprehensive (Income) Expenditure			3,731			(3,315)

Movement in Reserves Statement

	General Fund Balance £'000s	Capital Receipts Reserve £'000s	Total Usable Reserves £'000s	Un-usable Reserves £'000s	Total Authority Reserves £'000s
Balance at 1st April 2023	9,345	1,392	10,737	23,521	34,258
<i>Movement in reserves during the 23/24 year</i>					0
Total comprehensive Income/ (Expenditure)	(178)		(178)	(3,553)	(3,731)
Adjustments between accounting basis and funding basis	(517)	(71)	(588)	588	0
Net Increase/ (Decrease) in 23/24	(695)	(71)	(766)	(2,965)	(3,731)
Balance at 31st March 2024	8,650	1,321	9,971	20,556	30,527
Balance at 1st April 2024	8,650	1,321	9,971	20,556	30,527
<i>Movement in reserves during the 24/25 year</i>					
PY Correction	7		7		7
Total comprehensive Income/ (Expenditure)	2,749	0	2,749	566	3,315
Adjustments between accounting basis and funding basis under regulations (Note 6)	(1,418)	(267)	(1,685)	1,685	0
Net Increase/ (Decrease) in 24/25	1,338	(267)	1,071	2,251	3,322
Balance at 31st March 2025	9,988	1,054	11,042	22,807	33,849

Balance Sheet

	Notes	2023/24 £'000s	2024/25 £'000s
Property, Plant & Equipment			
- Land & Buildings	11	21,201	21,554
- Vehicles, Plant & Equipment	11	976	855
- Assets Under construction	11		249
Right of Use Assets	30		2,337
Intangibles Assets	12	28	60
Long Term Assets		22,205	25,055
Inventories	13	222	202
Short Term Debtors	14	3,763	3,342
Assets held for Sale	16	75	0
Cash & Cash Equivalents	15	9,157	9,733
Total Current Assets		13,217	13,277
Cash & Cash Equivalents	15	(294)	0
Short Term Borrowing	34	(34)	(36)
Short term Creditors	17	(3,652)	(3,043)
Accumulated Absences	20	(147)	(143)
Total Current Liabilities		(4,127)	(3,222)
Long Term Borrowing	34	(264)	(229)
Long Term Lease Liabilities	30		(575)
Other Long Term Creditors	20/32	(504)	(457)
Total Long term Liabilities		(768)	(1,261)
Total Net Assets		30,527	33,849
Financed by:			
Usables Reserves			
- General Reserve		369	375
- Restricted Funds	7	139	138
- Specific Reserves	7	8,142	9,475
General Fund Balance	1	8,650	9,988
Capital Receipts Reserve	19	1,321	1,054
		9,971	11,042
Unusable Reserve			
- Revaluation Reserve	20	9,485	9,717
- Capital Adjustment Account	20	11,722	13,690
- Pensions' Reserve	20	(504)	(457)
- Accumulated Absences Account	20	(147)	(143)
		20,556	22,807
Total Reserves		30,527	33,849

Cashflow Statement

	2023/24 £'000s	2024/25 £'000s
Operating Activities		
Rents	(394)	(418)
Charged for goods and services	(2,011)	(3,041)
Grants and partnership income	(7,429)	(10,447)
National Park grant and levies	(6,699)	(6,949)
Interest received	(464)	(464)
Cash Inflows	(16,997)	(21,319)
Employment costs	8,244	9,346
Payment for goods and services	5,674	8,501
Other costs	1,986	2,319
Interest paid	15	14
Cash Outflows	15,919	20,180
Operating Activities Net Cash Flow	(1,078)	(1,139)
Investing Activities		
Purchase of property, plant and equipment and intangible assets	1,093	787
Sale of property, plant and equipment and intangible assets	(387)	(59)
Capital Grants	(569)	(494)
	137	234
Financing Activities (Note 36)		
Repayment of amounts borrowed	32	34
Net (Increase)/ Decrease in Cash and cash equivalents	(909)	(871)
Cash and cash equivalents at the beginning of the reporting period (Note 15)	7,954	8,863
Net Increase/ (Decrease) in cash and cash equivalents as above	909	871
Cash and cash equivalents at the end of the reporting period (Note 15)	8,863	9,733

Notes to the Accounts

Note 1

Expenditure and Funding Analysis

2023/24				2024/25		
Net expenditure chargeable to the General Fund	Adjustments between Funding & Accounting Basis	Net Expenditure in the CIES		Net expenditure chargeable to the General Fund	Adjustments between Funding & Accounting Basis	Net Expenditure in the CIES
£'000s	£'000s	£'000s		£'000s	£'000s	£'000s
2,306	165	2,471	Assets & Enterprise	652	572	1,224
(55)	51	(4)	Chief Executive Officer	(98)	(12)	(110)
1,120	55	1,175	Landscape & Engagement	1,403	(19)	1,384
1,369	(1)	1,368	Planning	1,353	(5)	1,348
2,970	(50)	2,920	Resources	3,039	(38)	3,001
218	127	345	Non Distributed Costs	0	51	51
7,928	347	8,275	Net Cost of Services	6,349	549	6,898
(7,233)	(864)	(8,097)	Other Income and Expenditure	(7,680)	(1,967)	(9,647)
695	(517)	178	(Surplus)/ Deficit	(1,331)	(1,418)	(2,749)
(9,345)			Opening General Fund Balance	(8,650)		
			PY Correction	(7)		
(8,650)			Closing General Fund at 31st March	(9,988)		

The objective of the Expenditure and Funding Analysis is to demonstrate to tax and rent payers how the funding available to this Authority (i.e. government grants, rents, etc.) for the year has been used in providing services in comparison with those resources consumed or earned by the Authority in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the Authority's services. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

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 now been confirmed for the 2025/26 financial year. There will be a Revenue and a Capital grant for 2025/26. Only one year's funding has been confirmed to date. The Revenue settlement figure will be a reduction of 6.7% on the three year settlement agreement since 22/23 to 24/25. There will a Capital grant of £1.6m in 2025/26. This a new way of funding for the Authority and the focus on converting capital funding to revenue generating opportunities will be key in the coming year. The 2025/26 revenue budget has been approved by the Authority and is a balanced budget. The Authority is in the process of an organisational restructure to enable the balancing of the Medium Term Financial Forecast. Increased NI costs, inflationary pressures and reduced planning income in 2024/25 forced the acceleration of the restructure. There still remain concerns over the long term financial planning beyond this 2025/26, and what assumptions can be made in forward financial planning. The Authority awaits the announced of a three year funding settlement later in 2025, following the Government's spending review and will act accordingly.

The Authority's current 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' asset as at 31/03/25 is (£17m). Estimates of the (asset)/liability in the last five years have ranged between(£3.098m) and £22.645m. As part of assessing whether the net defined benefit pension surplus on the balance sheet should be recognised in full, the Authority has assessed the level of potential for reduction in future contributions in line with IFRIC 14. An asset ceiling calculation has been completed to assess this level of future contributions against the minimum funding requirement for the scheme. This has resulted in the asset being fully capped with the unfunded liability of £457k. This is recognised as a liability in the balance sheet.

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, with audit materially completed, at 29th May 2025 . 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 (31/03/25) and up to the submission of the accounts on the 29th May 2025 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

	2023/24	2024/25
	£'000s	£'000s
(Surplus)/ Decifit arising on revaluation of non-current assets	(213)	(452)
Actuarial (gain)/ loss on pensionfund assets and liabilities	3,757	(102)
Other - difference	9	(12)
	<u>3,553</u>	<u>(566)</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

2024/25	General Fund £'000s	Capital Receipts Reserve £'000s	Unusable Reserves £'000s
Adjustments to Revenue Resources			
Pension costs - removal of accrual of full pension costs as reported on an actuarial basis under IAS 19	(1,390)	0	1,390
Pension costs - replacement by employers actual paid contributions in year	1,323	0	(1,323)
Holiday pay - removal of accrual for holiday pay costs leaving actual pay costs paid in year	4	0	(4)
Reversal of entries in relation to depreciation and impairment of non-current assets	(1,178)	0	1,178
Donated Assets	1,708	0	(1,708)
Reversal of entries for carrying value of non-current assets as part of gain/ loss on disposal	(59)	0	59
Total Adjustments to Revenue Resources	408	0	(408)
Adjustments between Revenue & Capital Resources			
Transfer of non-current asset sale proceeds to the Capital Receipts Reserve	59	(59)	0
Statutory provision for the repayment of debt	340	0	(340)
Capital expenditure financed from revenue balances	25	0	(25)
Capital expenditure financed from revenue reserves	70	0	(70)
Total Adjustments between Revenue & Capital Resources	494	(59)	(435)
Adjustments to Capital Resources			
Use of the Capital Receipts Reserve to finance capital	0	299	(299)
Use of unallocated Capital Grants	0	27	(27)
Application of capital grants to finance capital expenditure	516	0	(516)
Total Adjustments to Capital Resources	516	326	(842)
Total Adjustments	1,418	267	(1,685)

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

2023/24	General Fund £'000s	Capital Receipts Reserve £'000s	Unusable Reserves £'000s
Adjustments to Revenue Resources			
Pension costs - removal of accrual of full pension costs as reported on an actuarial basis under IAS 19	(1,288)	0	1,288
Pension costs - replacement by employers actual paid contributions in year	1,262	0	(1,262)
Holiday pay - removal of accrual for holiday pay costs leaving actual pay costs paid in year	32	0	(32)
Reversal of entries in relation to depreciation and impairment of non-current assets	(657)	0	657
Reversal of entries for carrying value of non-current assets as part of gain/ loss on disposal	(147)	0	147
Total Adjustments to Revenue Resources	(797)	0	797
Adjustments between Revenue & Capital Resources			
Transfer of non-current asset sale proceeds to the Capital Receipts Reserve	384	(384)	0
Statutory provision for the repayment of debt	167	0	(167)
Capital expenditure financed from revenue balances	55	0	(55)
Capital expenditure financed from revenue reserves	139	0	(139)
Total Adjustments between Revenue & Capital Resources	744	(384)	(361)
Adjustments to Capital Resources			
Use of the Capital Receipts Reserve to finance capital expenditure	0	518	(518)
Unallocated Capital Grants at Year end	63	(63)	0
Application of capital grants to finance capital expenditure	506	0	(506)
Total Adjustments to Capital Resources	569	455	(1,024)
Total Adjustments	517	71	(588)

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.

Note 7 Earmarked Reserves and Transfers to and from the Reserves Continued

Earmarked Reserves	Balance at	Transfers		Balance at	Transfers		Balance at 31st
	31st	Out	Transfers In	31st	Out	Transfers In	March 2025
	March	2023/24	2023/24	March	2024/25	2024/25	March 2025
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Minerals Reserve	(567)	0	0	(567)	0	0	(567)
Restructuring Reserve	(926)	201	0	(725)	24	0	(701)
ICT Reserve	(460)	96	(8)	(372)	38	(95)	(429)
Warslow Reserve	0	0	0	0	0	(50)	(50)
North Lees Reserve	(91)		(27)	(118)	30	0	(88)
Minor Properties Reserve	(18)	0	0	(18)	0	0	(18)
Corporate Property	(119)	25	0	(94)	22	0	(72)
Maintenance Reserve	(22)	0	0	(22)	0	0	(22)
Vehicle Reserve	(27)	0	0	(27)	0	0	(27)
Woodland Reserve	0	0	(8)	(8)	0	(42)	(50)
Trail Reserve	(605)	83	(45)	(567)	46	(17)	(538)
Car Park Reserve	(21)	0	0	(21)	0	0	(21)
Cycle Hire Reserve	(39)	39	0	0	0	0	0
Covid Reserve	(126)	126	0	0	0	0	0
Matched Funding Reserve	(848)	500	(186)	(534)	89	(46)	(491)
Slippage Reserve	(400)	315	0	(85)	0	0	(85)
VAT Reserve	(220)	0	0	(220)	0	0	(220)
Corporate Operational Reserve	(1,380)	0	(291)	(1,671)	191	(67)	(1,547)
Revenue Grant Reserve	(2,324)	2,677	(2,759)	(2,406)	560	(1,294)	(3,140)
CMPT Reserve	(32)	0	(24)	(56)	0	(35)	(91)
Local Plan Reserve	(129)	0	0	(129)	0	(187)	(316)
Medium term Financial Reserve	0	0	(285)	(285)	0	(540)	(825)
Authority Delivery Plan Reserve	(250)	33	0	(217)	40	0	(177)
Total	(8,604)	4,095	(3,633)	(8,142)	1,040	(2,373)	(9,475)

Note 7 Earmarked Reserves and Transfers to and from the Reserves Continued

Restricted Funds	Balance at			Balance at			Balance at
	31st	Transfers Out	Transfers In	31st	Transfers	Transfers	31st
	March	2023/24	2023/24	March	Out	In 2024/25	March
	2023			2024	2024/25		2025
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Margaret Nicholls Bequest	(3)	0	0	(3)	0	0	(3)
Memorial Landscape Fund	(2)	0	0	(2)	0	0	(2)
Alan Beardsley Fund	(9)	0	0	(9)	1	0	(8)
J Disney Bequest	(56)	0	0	(56)	0	0	(56)
Friends of Losehill Hall	(3)	0	0	(3)	0	0	(3)
Margaret Egan Bequest	(50)	0	-14	(64)	0	0	(64)
New Bequest - Margaret Vera Longhurst	(2)	0	0	(2)	0	0	(2)
Total Restricted Funds	(125)	0	(14)	(139)	1	0	(138)
Total Transfers		4,095	(3,647)		1,041	(2,373)	
Net Increase/ (Decrease) in Earmarked Reserves			<u>448</u>			<u>(1,332)</u>	

Note 8 Other Operating (Income) and Expenditure

	2023/24 £'000s	2024/25 £'000s
(Gains) / losses on the disposal of non current assets	(237)	0
Movement on Donated Asset		(1,708)
	<u>(237)</u>	<u>(1,708)</u>

Note 9 Financing & Investment (Income) and Expenditure

	2023/24 £'000s	2024/25 £'000s
Interest payable and similar charges	15	14
Pension interest costs and expected return on pension assets	(143)	25
Interest receivable and similar assets	(464)	(464)
	<u>(591)</u>	<u>(425)</u>

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

	2023/24 £'000s	2024/25 £'000s
National Park Grant (DEFRA)	6,699	6,949
Capital Grants	524	509
Capital Contributions	46	56
	<u>7,269</u>	<u>7,514</u>

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.

Note 11 Continued

	Land & Buildings	Vehicles, plant and equipment	Community Assets	Infra-structure Assets	Surplus Assets	Assets Under Construction	Total
2024/25							
Cost or Valuation	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Gross book value at 1 April 2024	17,794	2,994	3,278	1,402	170	0	25,638
Additions	88	25	288	248	0	249	898
Revaluation increases (decreases) recognised in the revaluation reserve	193	0	0	0	0	0	193
Revaluation increases (decreases) recognised in the surplus/ deficit on the provision of services	(318)	0	59	0	0	0	(259)
De-recognition: disposals	0	0	(59)	0	0	0	(59)
Assets re-classified (to) from Held for Sale	0	0	75	0	0	0	75
Other movements - accumulated depreciation w/o on revaluation	(574)	0	0	0	0	0	(574)
Prior year adjustments	0	0	0	0	0	0	0
Gross book value at 31 March 2025	17,183	3,019	3,641	1,650	170	249	25,912
Accumulated depreciation/ impairment at 1 April 2024	1,127	2,018	310		5	0	3,460
Depreciation charge	386	146	36	54	5	0	627
Impairment charge	0	0	0		0	0	0
Depreciation written out to the revaluation reserve	(234)	0	0		0	0	(234)
Depreciation written out to the surplus/ deficit on the provision of services	(340)	0	0		0	0	(340)
De-recognition - disposals	0	0	0		0	0	0
Assets re-classified (to) from Held for Sale							0
Prior year adjustments	(259)	0	0		0	0	(259)
Accumulated depreciation/ impairment at 31 March 2025	680	2,164	346	54	10	0	3,254
Net book value at 31 March 2024	16,666	976	2,968	1,402	165	0	22,177
Net book value at 31 March 2025	16,503	855	3,295	1,596	160	249	22,658

Note 11 Continued

	Land & Buildings	Vehicles, plant and equipment	Community Assets	Infra-structure Assets	Surplus Assets	Total
2023/24						
Cost or Valuation	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Gross book value at 1 April 2023	17,557	3,036	2,595	1,294	171	25,562
Additions	90	101	826	162	0	1,179
Revaluation increases (decreases) recognised in the revaluation reserve	213	0	0	0	0	213
Revaluation increases (decreases) recognised in the surplus/ deficit on the provision of services	(16)	0	0	0	0	(16)
De-recognition: disposals		(142)	(79)	0	0	(221)
Assets re-classified (to) from Held for Sale	0	0	(64)	0	0	(64)
Other movements - accumulated depreciation w/o on revaluation	(68)	0	0	0	0	(68)
Prior year adjustments	17	0	0	0	0	17
Gross book value at 31 March 2024	17,793	2,995	3,278	1,456	171	26,602
Accumulated depreciation/ impairment at 1 April 2023	806	1,929	264		1	3,909
Depreciation charge	372	164	46	54	5	641
Impairment charge	0	0	0		0	0
Depreciation written out to the revaluation reserve	(303)	0	0		0	(303)
Depreciation written out to the surplus/ deficit on the provision of services	235	0	0		0	235
De-recognition - disposals	0	(74)	0		0	(74)
Assets re-classified (to) from Held for Sale						
Prior year adjustments	17	0	0		0	17
Accumulated depreciation/ impairment at 31 March 2024	1,127	2,019	310	54	6	4,425
Net book value at 31 March 2023	16,751	1,107	2,331	1,294	170	21,653
Net book value at 31 March 2024	16,666	976	2,968	1,402	165	22,177

Note 11 Continued

Effects of Changes in Estimates

There are no material effects arising from changes in accounting estimates for residual values, useful lives or depreciation methods.

Impairments

There were no impairments this year.

Infrastructure Statutory Override

In accordance with the temporary relief offered by the Update to the Code on Infrastructure Assets, this note does not include disclosure of gross cost and accumulated depreciation for Infrastructure Assets because historical reporting practices and resultant information deficits mean that this would not faithfully represent the asset position to the users of the financial statements. The Council has chosen not to disclose this information as the previously reported practices and resultant information deficits mean that gross cost and accumulated depreciation are not measured accurately and would not provide the basis for the users of the financial statements to take economic or other decisions relating to Infrastructure Assets.

The Authority has determined in accordance with Regulation 30M of the Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2022 that the carrying amounts to be derecognised for Infrastructure Assets when there is replacement expenditure is nil.

Revaluations

The Authority's property shown in the Land & Buildings column has been valued as at 31st March 2025 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 land and buildings that had not formed part of the previous four years revaluations.

Revaluations	Land & Buildings	Vehicles, plant and equipment	Community Assets	Infra-structure Assets	Surplus Assets	Assets Under Construction	Total
Cost or Valuation	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
Carried at historical cost	0	3,019	3,641	1,650	0	249	8,559
Valued at fair value as at:							
31st March 2025	4,277				0		4,277
31st March 2024	2,698				0		2,698
31st March 2023	6,212				170		6,382
31st March 2022	3,013				0		3,013
31st March 2021	983				0		983
Gross book value at 31 March 2025	17,183	3,019	3,641	1,650	170	249	25,912

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.

	31-Mar-24 £'000s	31-Mar-25 £'000s
Gross carrying amount at start of year	0	28
Additions	28	38
Disposals	0	0
Gross carrying amount at end of year	28	66
Accumulated amortisation at start of year	0	0
Amortisation for the year	0	6
De-recognition: Disposals	0	0
Accumulated amortisation at end of year	0	6
Net carrying amount at start of year	0	28
Net carrying amount at end of year	28	60

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 and other items for resale are:

	31-Mar-24 £'000s	31-Mar-25 £'000s
Opening stock	208	222
Purchases	310	291
Recognised as an expense in the year	(285)	(295)
Written off balances/ Reversal of write offs in previous years	(13)	(16)
Short Term Cycle Hire Assets	2	0
Closing stock	222	202

Note 14 Debtors

Debtors can be analysed as follows:

	31-Mar-24 £'000s	31-Mar-25 £'000s
Central Government Bodies	1,060	885
Other Local Authorities	121	116
Public Coporations and Trading Funds	0	0
Bodies external to general government	2,605	2,366
Less: Expected Credit Loss	(23)	(25)
	<u>3,763</u>	<u>3,342</u>

Note 15 Cash and Cash Equivalents

Cash and bank can be analysed as follows:

	31-Mar-24 £'000s	31-Mar-25 £'000s
Bank current accounts	(296)	88
Cash held by the Authority	2	1
Deposits with North Yorkshire County Council	9,157	9,644
	<u>8,863</u>	<u>9,733</u>

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:

	31-Mar-24 £'000s	31-Mar-25 £'000s
Balance outstanding at start of the year	0	75
Property, plant and equipment newly identified	75	0
Revaluation (losses)/ gains	0	0
Impairment losses	0	0
Assets sold	0	0
Reclassified		(75)
Balance outstanding at the end of the year	<u>75</u>	<u>0</u>

Note 17 Creditors due within 12 months

Creditors can be analysed as follows:

	31-Mar-24 £'000s	31-Mar-25 £'000s
Central Government Bodies	1,102	171
Other Local Authorities	29	206
Public Corporations and Trading Funds		
Bodies external to general government	2,521	2,666
	<u>3,652</u>	<u>3,043</u>

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 - Useable Reserves: 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:

	31-Mar-24 £'000s	31-Mar-25 £'000s
Balance at 1st April	(1,392)	(1,321)
Receipts received in the year	(384)	(59)
Receipts allocated to Capital Expenditure	518	299
Capital grants unallocated	(63)	0
Use of capital grants unallocated		27
Balance at 31st March	(1,321)	(1,054)

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.

	31-Mar-24 £'000s	31-Mar-25 £'000s
Revaluation Reserve		
Balance at start of the year	9,476	9,485
Upward revaluation of assets	273	1,070
Downward revaluation of assets	-59	-877
Prior Year Fixed Asset Correction		259
Surplus/ Deficit on revaluation of non-current assets not	9,690	9,937
Accumulated gains on assets disposed of		
Difference between fair value depreciation and historical cost	(205)	(220)
Amounts written off to the Capital Adjustment Account	(205)	(220)
Balance at the end of the year	9,485	9,717

Note 20 Unusable Reserves Continued

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.

	31-Mar-24 £'000s	31-Mar-25 £'000s
Capital Adjustment Account		
Balance at 1 April	(10,936)	(11,722)
<i>credited to the Comprehensive Income & Expenditure Statement (CIES)</i>		
Charges for depreciation & impairment of non-current assets	641	627
Amortisation of intangible assets	0	6
Depreciation of Right of Use Assets		287
Revenue expenditure funded from capital under statute (REFCUS)	0	651
Revaluation gains/(losses) on Property, Plant & Equipment	16	259
Amount of non-current assets written off on disposal as part of the gain/loss on disposal to the CIES	147	59
	<u>803</u>	<u>1,889</u>
Adjusting amounts written out of the Revaluation Reserve	<u>(205)</u>	<u>(220)</u>
Net written out amount of the cost of non-current assets consumed in the year	<u>599</u>	<u>1,669</u>
<i>Capital financing applied in the year</i>		
Use of the Capital Receipts Reserve to finance new capital	(517)	(299)
Use of Capital Grants Unallocated		(28)
Capital grants and contributions credited to the CIES that have been applied to capital financing	(506)	(516)
Revenue expenditure funded from capital under statute (REFCUS)		(651)
Statutory provision for the financing of capital investment charged	(167)	(340)
Capital expenditure charged against the General Fund	(55)	(25)
Capital expenditure from Revenue Reserves	(139)	(70)
Donated Asset		(1,708)
Total Capital Financing applied in the year	<u>(1,384)</u>	<u>(3,637)</u>
Balance at the end of the year	<u>(11,722)</u>	<u>(13,690)</u>

Note 20 Unusable Reserves Continued

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.

	31-Mar-24 £'000s	31-Mar-25 £'000s
Pensions Reserve		
Balance at the start of the year	3,287	(504)
Actuarial gains or (losses) on pension assets and liabilities	(3,757)	102
Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CEIS	(1,288)	(1,390)
Employers' pension contributions and direct payments to pensioners payable in the year	1,254	1,335
Balance at the end of the year	(504)	(457)

The Accumulated Absences Reserve 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.

	31-Mar-24 £'000s	31-Mar-25 £'000s
Accumulated Absences Reserve		
Balance at the start of the year	(178)	(147)
Settlement or cancellation of accrual made at the end of the preceding year	178	147
Amounts accrued at the end of the current year	(147)	(143)
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	31	4
Balance at the end of the year	(147)	(143)

Note 21 Note to the Expenditure and Funding Analysis

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

	2023/24				2024/25			
	Adjustments for Capital Purposes (Footnote 1) £'000s	Net change for the Pension Adjustments (Footnote 2) £'000s	Other Differences (Footnote 3) £'000s	Total Adjustments £'000s	Adjustments for Capital Purposes (Footnote 1) £'000s	Net change for the Pension Adjustments (Footnote 2) £'000s	Other Differences (Footnote 3) £'000s	Total Adjustments £'000s
Assets & Enterprise	168	12	(15)	165	563	12	(3)	572
Chief Executive Officer	53	1	(3)	51	(5)	1	(8)	(12)
Landscape & Engagement	44	10	1	55	(17)	9	(11)	(19)
Planning	0	7	(8)	(1)	0	9	(14)	(5)
Resources	(55)	11	(6)	(50)	(30)	10	(18)	(38)
Non-distributed Costs	0	127	0	127	0	0	51	51
Net cost of Services	210	168	(31)	347	511	41	(3)	549
Other Income & Expenditure:	(721)	(143)		(864)	(2,005)	25	13	(1,967)
Surplus/Deficit and Comprehensive	(511)	25	(31)	(517)	(1,494)	66	10	(1,418)

Note 21 Note to the Expenditure and Funding Analysis Continued

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

	2023/24 £'000s	2024/25 £'000s
Expenditure		
Employee expenses	8,380	9,384
Other services expenses	9,559	9,493
Capital accounting transactions	474	1,178
Interest Payments	(127)	39
Loss on the disposal of fixed assets	0	0
Total Expenditure	18,286	20,094
Income		
Fees, charges and other service income	(2,591)	(3,242)
Grants & Contributions	(3,941)	(4,172)
Government grants	(10,678)	(13,070)
Donations	(197)	(187)
Interest & Investment Income	(464)	(464)
Gain on the disposal of fixed assets	(237)	0
Movement on Donated Asset		(1,708)
Total Income	(18,108)	(22,843)
Surplus/Deficit on the Provision of Services	178	(2,749)

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 32 Members of the Peak District National Park Authority as allowances in the year ended 31st March 2025.

	2023/24 £'000s	2024/25 £'000s
Basic Allowance	82	85
Special Responsibility Allowance	22	22
Travel and subsistence	5	6
	<u>109</u>	<u>113</u>

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:

	Number of Employees	
Payment Range	2023/24	2024/25
£50,000 - £54,999	2	0
£55,000 - £59,999	2	1
£60,000 - £64,999	0	3
£64,999 - £69,999	0	2
£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	0	0
£95,000 - £99,999	1	0
£100,000 - £104,999	0	1
£105,000 - £109,999	0	0

Note 24 Employee Remuneration Continued

2024/25 Remuneration for senior employees

Job Title	Salary	Benefits in Kind	Subtotal	Employers Pension contributions	Total Remuneration
Chief Executive	£103,848	£0	£103,848	£19,523	£123,371
Head of Resources	£63,987	£0	£63,987	£12,027	£76,014
Head of Planning	£67,118	£0	£67,118	£12,618	£79,736
Head of Landscape	£63,974	£0	£63,974	£12,027	£76,001
Head of Asset Management	£67,118	£0	£67,118	£12,618	£79,736
Finance Manager	£61,271	£0	£61,271	£11,519	£72,790
Authority Solicitor & Monitoring Officer *2	£59,701	£0	£59,701	£11,224	£70,925

2023/24 Remuneration for senior employees

Job Title	Salary	Benefits in Kind	Subtotal	Employers Pension Contributions	Total Remuneration
Chief Executive	97,145	0	97,145	18,263	115,408
Interim Head of Resources	57,751	0	57,751	10,854	68,605
Head of Planning	55,831	0	55,831	10,496	66,327
Head of Landscape	52,879	0	52,879	9,941	62,820
Interim Head of Asset Management	51,227	0	51,227	9,631	60,858
Finance Manager *1	46,565	0	46,565	8,760	55,325

Finance Manager figures included in the table are for the period April 2023 to January 2024, the annualised salary is £49,498.

Note 1:

Interim Finance Manager was in position for period January 2024 to March 2024, the annualised contractor fee is £187,500.

Note 2:

New Finance Manager was in the position for the period No previous years comparison as prior year was partial year and under £50,000

Note 24 Employee Remuneration Continued

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

2024/25	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 £
	£0 - £20,000	0	0	0	0
	£20,001 - £40,000	0	0	0	0
	£40,001 - £60,000	0	0	0	0
	£60,001 - £80,000	0	0	0	0
	Total	0	0	0	0

2023/24	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 £
	£0 - £20,000	3	0	3	23,351
	£20,001 - £40,000	1	0	1	28,657
	£40,001 - £60,000	0	0	0	0
	£60,001 - £80,000	0	0	0	0
	Total	4	0	4	52,008

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 Grant Income

The Authority credited the following grants, contributions and donated assets to the Comprehensive Income & Expenditure Statement in 2024/25, with amounts over £10,000 only shown:-

2023/24		2024/25
£		£
	<u>Revenue Grants & Contributions Credited to Services</u>	
2,184,993	DEFRA – Environmental Stewardships / Moors for the Future Projects/FiPL	3,562,691
166,697	Environment Agency – Moors for the Future / MoorLIFE Project	49,000
44,715	Natural England - Pennine Way Ranger	47,140
74,850	Natural England/DEFRA – Swallowmoss Rewetting Projects, Warslow Moors	44,915
1,410,589	Natural England – Moors for the Future / MoorLIFE work	1,314,473
167,837	Peak District National Park Foundation – Conservation & Engagement Projects	111,775
38,161	RSPB - Moors for the Future / MoorLIFE work	38,706
20,000	Derbys County Council – Rights of Way	20,000
	- Calderdale Council – Moors for the Future work	55,678
23,000	Tarmac Ltd – Conservation Volunteers Project	23,000
65,000	BMW – Peaks of Health Project	-
54,875	The Woodland Trust – Woodland Creation Projects	97,692
10,356	The Woodland Trust – STW Himalayan Balsam Project	10,356
64,836	Blackstone Edge & Butterworth Commoners Assoc – MFF	11,873
		-
130,000	Esme Fairburn Foundation – Moors for the Future work	17,600
102,494	United Utilities – Joint Ranger Costs	145,830
125,252	United Utilities – Moors for the Future / MoorLIFE Project	181,664
67,446	Severn Trent Water - Joint Ranger Costs	69,164
612,396	Severn Trent Water – MFF/MoorLIFE Project	1,361,237
50,000	Severn Trent Water – Car Park	50,000
13,849	Severn Trent Water - Operating Costs at Upper Derwent Visits	13,009

Note 25 Continued

2023/24		2024/25
£		£
	<u>Revenue Grants Credited to Services</u>	
2,084,111	Yorkshire Water - Moors for the Future / MoorLIFE Project	558,029
287,087	Nestle – Moors for the Future Project	11,013
33,500	Rebel Restoration - Moors for the Future Project	246,450
18,401	MOSAIC – Championing National Parks Project	23,828
10,322	National Trust – Moorland Discovery Project	15,013
921,392	European Life Funding – MoorLIFE Project	-
33,050	OFGEM – Aldern House / Other Biomass Boilers	31,638
	Staffordshire Wildlife Trust – Moors for the Future Work	13,000
	DEFRA - Active Travel Project	100,000
	Natural England/DEFRA - Land & Nature Projects	245,393
	National Trust - Moors for the Future Project	100,000
	City of Bradford MDC – Moors for the Future work	138,000
	National Parks UK - Access to Nature Project	64,195
	Department for Levelling Up, Housing & Communities - Review of the Local Plan	227,963
	National Parks UK - Climate Leadership Trail	15,000
	HMLR - Local Land Charges Work	13,130
	National Parks Comms Team	176,583
	Contribution to Visitors Centres from the Peak District National Park Foundation	374,500
	RSPB - Contribution to Eastern Moor	30,331
	South Pennines Park - MoorLIFE2020 project	60,000
47,089	Other Revenue Grants each under £10,000	19,223
	Other Revenue Contributions each under £10,000	38,837
<u>8,862,298</u>	Total	<u>9,727,928</u>

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:-

2023/24		2024/25
£		£
	<u>Grants Received in Advance</u>	
<u>0</u>	Total	<u>0</u>
	<u>0 Donated Assets Account</u>	
<u>0</u>	Total	<u>0</u>

Note 26 External Audit Cost

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

	2023/24 £'000s	2024/25 £'000s
External audit services as appointed auditor	45	51
	<u>45</u>	<u>51</u>

Note 27 Related Parties

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 and 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 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 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.

Cllr Y Witter disclosed her role as Chair of the MOSAIC project which has been working in partnership with the National Park Authority in the delivery of the Championing National Parks Project. The National Park Authority has received funding in year from MOSAIC for the project delivery totalling £19,843. This amount was outstanding as at 31st March 2025.

Cllr V Priestley disclosed her position as Director of the Marsh farm Development Co Ltd that received a Farming in Protected Landscapes Grant payments totalling £74,670 within the 2024/25 year.

This disclosure note also applies to the involvement of Officers and Members with entities which they may have significant influence over. In summary, during the normal course of business, the following transactions were made between the Authority and other related parties.

Note 27 Related Party Transactions

	Income £	Outstanding £	Expenditure £	Outstanding £	NNDR £
Local Authorities					
Bamford with Thornhill PC	462	0	0	0	
Barnsley Met Borough Council	2,646	0	2,500	0	3,643
Cheshire East Council	520	120	5,586	0	
Derbyshire County Council	27,158	25,112	190,322	28,130	
Derbys Dales District Council	13,389	2,519	8,648	37	75,680
Gt Manchester Combined Auth	4,200	0	0	0	
High Peak Borough Council	1,126	316	918	0	25,562
Kirklees Council	0	0	0	0	
Oldham Met Borough Council	0	0	0	0	
Sheffield City Council	3,028	945	42,200	1,237	1,210
Staffs County Council	5,400	2,520	0	0	
Staffs Moorlands District Council	2,341	484	0	0	21,300
Taddington & Priestcliffe Parish Council	4,307	0	9,424	3,600	
Youlgrave Parish Council	0	0	147	147	
Charities & Other					
Council for British Archaeology	0	0	110	0	
Derbyshire Archaeological Society	0	0	0	0	
Derbyshire Assoc of Local Councils	315	0	0	0	
Derbyshire Wildlife Trust	101	0	26,352	0	
Europarc Atlantic Isles	0	0	325	0	
Hadfield Infant School	756	0	0	0	
Hope Valley Climate Action	0	0	7,499	7,499	
Marsh Farm Development Ltd	0	0	74,670	0	
National Parks England	53,555	360	51,744	0	
National Parks Parts LLP	62,030	0	42,000	0	
Peak District MOSAIC	19,843	19,843	200	0	
Peak District NP Foundation	545,100	0	140,816	2,156	
Total	746,277	52,219	603,461	42,806	127,395

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.

	2023/24 £'000s	2024/25 £'000s
Opening Capital Financing Requirement	1,242	1,075
Capital Investment		
Land & Buildings	90	88
Vehicles, Plant & Equipment	102	25
Community Assets (Warslow Moors)	826	288
Infrastructure Assets (Trails)	161	248
Assets Under Construction		249
Intangible Assets	28	38
Assets Held for Sale	10	0
Revenue Expenditure Funded from Capital Under Statute	0	651
Right of Use Asset recognised in Year (Lease Liability)	0	916
Total Capital Investment	1,217	2,503
Sources of Finance		
Capital Receipts	(517)	(299)
Government Grants and Other Contributions	(506)	(1,166)
Capital Grants Unallocated		(27)
Sums set aside from Revenue		
Direct Revenue Contributions	(55)	(25)
Contributions from Revenue Reserves	(139)	(70)
Minimum Revenue Provision for repayment of principal	(167)	(164)
Revenue Provision - Leases	0	(176)
Closing Capital Financing Requirement	1,075	1,651
Explanation of Movement in year		
Expenditure not supported by government financial assistance financed from internal funds		0
Increase/ (Decrease) in underlying need to borrow	(167)	(164)
Increase/(Decrease) in underlying need to borrow - Leases		(176)
Assets acquired under finance leases		916
Increase/ (Decrease) in Capital Financing Requirement	(167)	576

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. In addition 2024/25 includes a depreciation charge for the Right of Use Lease Assets added to the balance sheet in this year.

	2023/24 £'000s	2024/25 £'000s
Assets & Enterprise		
Aldern House	58	56
Cycle Hire	44	61
CMP Team	10	8
Eastern Moors		54
Concessions	1	1
Minor Properties	5	5
North Lees Estate	75	75
Car Parks & Toilets	152	232
Trails	70	68
Corporate Property Team	4	7
Visitor Centres	31	225
Warslow Moors Estate	62	(13)
Forestry & Woodlands	3	11
Moors for Future Team	38	170
	<u>553</u>	<u>960</u>
Chief Executive Officer		
Vehicles	5	3
	<u>5</u>	<u>3</u>
Landscape & Engagement		
Engagement Team	3	(6)
Countryside Volunteers	21	19
Rangers Team	5	5
Pennine Way	2	14
Rangers Specialist Vehicles	1	0
Rangers Vehicle Fleet	24	19
	<u>56</u>	<u>51</u>
Planning	0	0
	<u>0</u>	<u>0</u>
Resources		
Information Management	43	163
	<u>43</u>	<u>163</u>
	<u>657</u>	<u>1,177</u>

Note 30 Leases

Authority as Lessee

As a Lessee, the Authority has previously classified leases as Operating or Finance leases, based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset, to the Authority. The Authority has adopted IFRS16 (Leases) with effect from 1 April 2024. The adoption of the new standard resulted in the balance sheet recognition of a right-of-use asset and related lease liability in relation to all former operating leases. The Authority has elected to apply recognition exemptions to low value assets (below £10,000 when new as per the Authority's Fixed Asset deminimus) A contract is, or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Authority has no Finance Leases to recognise as part of IFRS 16 adoption, just operating leases. A number of property leases, particularly peppercorn leases, have been externally valued to determine the Right of Use Asset and lease Liability. The transition to IFRS 16 has resulted in several adjustments to Financial Statements.

	2024/25
	£'000s
Right of Use Asset:	
Value at 1 April 2024	0
Adjustment for Right of Use Assets	2,624
Additions	0
Depreciation charge	(287)
Value at 31 March 2025	2,337
Land & Buildings	1,651
Other	686
Value at 31 March 2025	2,337
Finance Lease Liabilities:	
Value at 1 April 2024	0
Additions	916
Principal repaid in year	(223)
Interest charge	47
Value at 31 March 2025	740
Analysed By:	
Current	165
Non-Current	575
	740
Finance Lease Liabilities	
Not later than one year	165
Later than one year and not later than five years	549
Later than five years	26
Total Liabilities	740

Note 30 Leases Continued

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
- 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
- Leases for use by private refreshment businesses

The Authority collected the following rents in 2024/25 from its assets as lessor:

	2023/24 £'000s	2024/25 £'000s
General Rents	35	47
Agricultural Rents	106	102
Residential Rents	117	123
Business Rents	108	112
Agricultural Licences	16	18
Business Licences	14	17
Eastern Moors Lease	29	30
Refreshment Concession	179	150
	604	599

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.

Note 30 Leases Continued

	2023/24 £'000s	2024/25 £'000s
Not later than one year	248	252
Later than one year and not later than five years	1042	1085
Later than five years	274	289
	1,564	1,626

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 14.

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).

As part of assessing whether the net defined benefit pension surplus on the balance sheet should be recognised in full, the Authority has assessed the level of potential for reduction in future contributions in line with IFRIC 14. An asset ceiling calculation has been completed to assess this level of future contributions against the minimum funding requirement for the scheme. This has resulted in the asset being fully capped with the unfunded liability of £457k. This is recognised as a liability in the balance sheet.

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 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:

Note 32 Defined Benefit Pension Scheme Continued

		2023/24 £'000s	2024/25 £'000s
Cost of Services			
Current Service Cost		1,304	1,365
Past Service Cost		127	0
		<u>1,431</u>	<u>1,365</u>
Financing & Investment Income & Expenditure			
Net interest expense	Note 9	(143)	25
Total chargeable to Surplus/Deficit on the Provision of Services		1,288	1,390
Other amount chargeable to the CIES (Re-measurement of plan liabilities)			
	Note 5		
Return on plan assets excluding amount included in net interest expense above		2,909	(745)
Actuarial (gains)/losses arising on changes in demographic assumptions		394	108
Actuarial (gains)/losses arising on changes in financial assumptions		(5,162)	188
Other experience		(1,898)	551
Changes in the effect of the asset ceiling			
Total re-measurements		<u>(3,757)</u>	<u>102</u>
Total Charged to the Comprehensive Income & Expenditure Account		(3,757)	102
Movement in Reserves Statement			
Reversal of net charges made to the Surplus/ Deficit for the Provision of Services		(1,288)	(1,390)
Employers' Contributions Payable			
Actual amount charged against the General Fund balance for pensions in the year		1,263	1,323

Balance Sheet

The underlying assets and liabilities for retirement benefits attributable to the Authority as at 31st March 2025 are as follows:

	2020/21	2021/22	2022/23	2023/24	2024/25
Estimated liabilities in scheme	(84,547)	(81,355)	(60,667)	(61,174)	(53,917)
Estimated assets in scheme	61,902	66,448	63,765	60,670	53,460
Net Asset (Liability)	<u>(22,645)</u>	<u>(14,907)</u>	<u>3,098</u>	<u>(504)</u>	<u>(457)</u>
% Funded	73%	82%	105%	99%	99%

Note 32 Defined Benefit Pension Scheme Continued

Defined Benefit Pension Scheme is a long-term commitment that requires careful management and regular monitoring. The net assets of the scheme represent the difference between the scheme's assets (investments made with the contributions) and its liabilities (the present value of the future pension payments we expect to make). The Defined benefit pension scheme show the underlying commitments that the Authority has in the long-run to pay retirement benefits. We have again closed FY23/24 in a healthy position, showing an asset of £17.1M (this is versus an asset of £7.9M in FY24/25). An asset ceiling calculation has been completed to assess this level of future contributions against the minimum funding requirement for the scheme. This has resulted in the asset being fully capped with the unfunded liability of £457k. Liabilities are assessed on the actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years, dependant on the assumptions about mortality rates,

	2023/24 £'000s	2024/25 £'000s
Analysis of Present Value of Scheme Liabilities		
Opening balance 1st April	60,667	61,174
Current service cost	1,304	1,365
Past service cost	127	0
Interest cost	2,870	2,952
Contributions from scheme participants	365	433
Re-measurement (gains) and losses		
- changes in demographic assumptions	(394)	(108)
- changes in financial assumptions	(3,386)	(9,027)
- other	1,898	(551)
Past service gain		
Curtailment (gains/ losses)		
Benefits paid	(2,277)	(2,321)
Closing balance 31st March	61,174	53,917
Analysis of Present Value of Scheme Assets		
	£'000s	£'000s
Opening balance 1st April		
Opening balance adjustment	63,765	69,029
Interest income	3,013	3,332
Re-measurement gain (loss)		
Return on plan assets excluding amount in net interest expense charged to CIES	2,909	(745)
Other		
Contributions from employer	1,206	1,284
Contributions from employees into the scheme	365	433
Benefits paid	(2,229)	(2,270)
Closing fair value 31st March	69,029	71,063

Note 32 Defined Benefit Pension Scheme Continued

Analysis of Pension Fund Assets

Asset Category	Period ended 31st March 2024				Period ended 31st March 2025			
	Quoted in active markets	Not quoted in active markets	Total	% of total assets	Quoted in active markets	Not quoted in active markets	Total	% of total assets
	£'000s	£'000s	£'000s		£'000s	£'000s	£'000s	
Equity Securities:								
Consumer				0.0%				0.0%
Manufacturing		0	0	0.0%		0	0	0.0%
Energy/ utilities		0	0	0.0%		0	0	0.0%
Financial institutions		0	0	0.0%		0	0	0.0%
Health & Care		0	0	0.0%		0	0	0.0%
Information Technology		0	0	0.0%		0	0	0.0%
Other	1,894	0	1,894	2.7%	1,411	0	1,411	2.0%
Debt Securities:								
Corporate Bonds (Investment grade)	4,020	5,179	9,199	13.3%	4,380	5,338	9,719	13.7%
Corporate bonds (Non-investment grade)			0	0.0%			0	0.0%
UK Government	5,979		5,979	8.7%	7,654		7,654	10.8%
Other	994		994	1.4%	843		843	1.2%
Private Equity:								
All	1,187	2,383	3,570	5.2%	1,235	2,441	3,676	5.2%
Real Estate:								
UK Property	187	4,818	5,005	7.3%	140	4,548	4,688	6.6%
Overseas Property	0	0	0	0.0%	0	0	0	0.0%
Investment Funds & Unit Trusts:								
Equities	12,339	20,638	32,977	47.8%	12,617	20,121	32,738	46.1%
Bonds	0	0	0	0.0%	0	0	0	0.0%
Hedge Funds	0	0	0	0.0%	0	0	0	0.0%
Commodities	0	0	0	0.0%	0	0	0	0.0%
Infrastructure	1,233	6,119	7,352	10.7%	1,006	6,611	7,617	10.7%
Other	0	0	0	0.0%	0	0	0	0.0%
Derivatives:								
Inflation	0	0	0	0.0%	0	0	0	0.0%
Interest Rate	0	0	0	0.0%	0	0	0	0.0%
Foreign Exchange	0	0	0	0.0%	0	0	0	0.0%
Other	0	0	0	0.0%	0	0	0	0.0%
Cash & Cash Equivalents:								
All	0	2,060	2,060	3.0%	0	2,718	2,718	3.8%
Totals	27,832	41,197	69,029	100.0%	29,286	41,777	71,063	100.0%

Note 32 Defined Benefit Pension Scheme Continued

Basis for Estimating Assets and Liabilities

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 dependant on assumptions about mortality rates, salary levels, etc. Both the Local Government Pension Scheme and discretionary benefits liabilities have been estimated by Hyman Robertson LLP, an independent firm of actuaries

The accounts have been prepared on the basis of the actuary's updated IAS 19 valuation report dated 17 April 2025.

The significant assumptions used by the actuary have been:

Mortality assumptions	2023/24	2024/25
Longevity at 65 for current pensioners:		
Men	20.8 Yrs	20.8 Yrs
Women	23.8 Yrs	23.8 Yrs
Longevity at 65 for future pensioners:		
Men	21.6 Yrs	21.5 Yrs
Women	25.3 Yrs	25.3 Yrs
Financial assumptions		
Rate of CPI inflation	2.75%	2.75%
Rates of increase in salaries	3.75%	3.75%
Rate of increase in pensions	2.75%	2.75%
Rate for discounting scheme liabilities	4.85%	5.80%

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. The assumptions in longevity, for example, assume that life expectancy increases or decreases for men and women. In practice this is unlikely to occur, and changes in some of the assumptions may be interrelated. The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below did not changed from those used in the previous period.

Note 32 Defined Benefit Pension Scheme Continued

Impact on the defined benefit obligation in the scheme	Approx % increase to defined benefit obligation	Approx monetary amount (£000s)
0.1% decrease in Real Discount Rate	2%	903
1 year increase in member life expectancy	4%	2,157
0.1% increase in the Salary Increase rate	0%	51
0.1% increase in the Pension Increase Rate (CPI)	2%	876

Impact on the Authority's Cash Flows

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible. The County Council has agreed a strategy with the scheme's actuary to achieve a funding level of 100% over the next 18 years. Funding levels are monitored on an annual basis. A triennial valuation was completed as at 31 March 2022.

The scheme will need to take account of the national changes to the scheme under the Public Pensions Services Act 2013. Under the Act, the Local Government Pension Scheme in England and Wales and the other main existing public service pension schemes may not provide benefits in relation to service after 31 March 2014 (or service after 31 March 2015 for other main existing public service pension schemes in England and Wales). The Act provides for scheme regulations to be made within a common framework, to establish new career average revalued earnings schemes to pay pensions and other benefits to certain public servants.

The authority is anticipated to pay £1.425m expected contributions to the scheme in 2025/26.

Note 33 Risks Arising from Financial Instruments

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

£'000s	Long term			Current		
	31st March 2023	31st March 2024	31st March 2025	31st March 2023	31st March 2024	31st March 2025
Investments						
Loans and receivables				7,954	9,157	9,733
Debtors						
Financial assets carried at contract				3,298	3,264	3,041
Total debtors & investments	0	0	0	11,252	12,421	12,774
Borrowing						
Financial liabilities at amortised cost	(299)	(264)	(229)	(33)	(34)	(36)
Total borrowings	(299)	(264)	(229)	(33)	(34)	(36)
Creditors						
Financial liabilities at amortised cost				(1,439)	(2,530)	(2,466)
Total creditors				(1,439)	(2,530)	(2,466)

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 34. 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 £1.001k 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 2024/25. The Debtors figure of £2.366m relating to bodies external to government arises from a combination of normal business activity and one-off projects. The Expected credit loss of £25k is regarded as reasonable mitigation of the risks of general debts not being paid, representing .7% of all outstanding debt outstanding and 1% excluding Local authorities and other public bodies. The provision is reviewed annually and the Authority has a history of negligible credit loss. The expected credit loss is calculated by taking specific expected debts & applying a provision % of 3.5% on external debt. All Short Term investments, in accordance with the Authority's Treasury Management 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 March 2025 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. North Yorkshire County Council became North Yorkshire Unitary Council from April 2023 however a new SLA has been taken out with the new Authority, the level of risk remain low.

Note 33 Risks Arising from Financial Instruments Continued

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.

Foreign exchange rate risk

The Authority does not foresee an foreign exchange rate risk as all financial transactions are primarily in sterling. Any historic projects, where Euro was the primary currency have been audited and finalised.

Interest rate risk

The authority is exposed to risk in terms of its exposure to interest rate movements on its borrowings and investments. Movement in interest rates have a complex impact on the authority. For instance, a rise in interest rates would have the following effects:

- borrowings at variable rates – the interest expense charged to the surplus or deficit on the
- borrowings at fixed rates – the fair value of the liabilities borrowings will fall
- investments at variable rates – the interest income credited to the surplus or deficit on the
- investments at fixed rates – the fair value of the assets will fall.

Borrowings are not carried at fair value, so nominal gains and losses on fixed rate borrowings would not impact on the surplus or deficit on the provision of services or other comprehensive income and expenditure.

Note 33 Risks Arising from Financial Instruments Continued

However, changes in interest payable and receivable on variable rate borrowings and investments will be posted to the surplus or deficit on the provision of services and affect the General Fund balance. Movements in the fair value of fixed rate investments that have a quoted market price will be reflected in other comprehensive income and expenditure.

There is not 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 investment 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 £1.651m CFR, £229k is financed from external fixed rate debt, with £1,422m 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 Loans

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

	2023/24 £'000s	2024/25 £'000s	
Short Term Analysis by Type of Loan			
Public Works Loan Board	34	36	
	<u>34</u>	<u>36</u>	
			Average
			Interest
	2023/24	2024/25	Rate
	£'000s	£'000s	%
Long Term Analysis by Type of Loan			
Public Works Loan Board	264	229	4.70%
	<u>264</u>	<u>229</u>	

The CIPFA 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.

	2023/24 £'000s	2024/25 £'000s
PWLB Fair Value		
Balance Sheet Carrying Value		
Under 1 year	35	35
Between 1 - 30 years	274	271
	<u>309</u>	<u>306</u>

Note 34 Loans Continued

The Fair Value is more than the carrying amount at 31 March 2025 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 only one long term loan:

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 October 2006 at a fixed rate of 4.7% with a final payment 30 September 2031.

Note 35 Impact of Accounting Changes

Under the CIPFA 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.

There are currently no accounting standards issued but not yet adopted by the code which affect The Authority .

Note 36 Reconciliation of Liabilities Arising from Financing Activities

	31st March 2024 £'000s	Financing Cashflows £'000s	31st March 2025 £'000s
Long term borrowings	(264)	(35)	(229)
Short term borrowings	(34)	2	(36)
	<u>(298)</u>	<u>(34)</u>	<u>(265)</u>



Page 191

Audit Completion Report

Peak District National Park Authority– year ended 31 March 2025

November 2025

Members of the Peak District National Park Authority

Aldern House,
Baslow Road,
Bakewell,
DE45 1AE

28th November 2025

Dear Committee Members,

Forvis Mazars
One St Peters Square
Manchester
M2 3DE

Audit Completion Report – Year ended 31 March 2025

We are pleased to present our Audit Completion Report for Peak District National Park Authority (“the Authority”) for the year ended 31 March 2025. The purpose of this report is to summarise our audit findings and conclusions.

This report is intended solely for the Members of the Authority for the purpose of communicating certain matters that, in our professional judgement, are relevant to your oversight of the financial reporting process. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the report, its contents, conclusions, any exact, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

We appreciate the courtesy and co-operation extended to us by Peak District National Park Authority throughout our audit. We would be happy to discuss the contents of this report, or any other matters regarding our audit, with you in more detail.

Yours faithfully

Signed:



Daniel Watson

Forvis Mazars LLP

Contents

01	Executive summary
02	Status of our audit
03	Audit approach and risk summary
04	Significant findings
05	Significant control deficiencies
06	Summary of misstatements
07	Fraud considerations
08	Value for Money
A	Appendix A: Internal control conclusions
B	Appendix B: Draft management representation letter
C	Appendix C: Draft audit report
D	Appendix D: Confirmation of our independence
E	Appendix E: Other communications

Our reports are prepared in the context of the 'PSAA Statement of Responsibilities of Auditors and of Audited Bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. This document is to be regarded as confidential to Peak District National Park Authority. It has been prepared for the sole use of Members of the Authority as those charged with governance. We do not accept any liability or responsibility to any other person in respect of the whole or part of its contents.

01

Executive Summary

Executive summary

Scope

We have been engaged to audit the financial statements of Peak District National Park Authority for the year ended 31 March 2025 which are prepared in accordance with the 2024/25 Code of Practice on Local Authority Accounting.

We have conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs'), relevant ethical and professional standards, and the terms of our engagement communicated in our engagement letter.

Audit status

Please refer to the '*Status of our audit*' section for a list of significant audit matters outstanding at the date of this report. We will provide an update to Members of the Authority on completion of those outstanding matters by way of a follow-up letter.

Areas of focus and audit approach, and significant findings

We have not made any changes to our initial risk assessment and planned audit approach that was communicated to Members of the Authority in our Audit Strategy Memorandum.

Significant control deficiencies

We did not identify any significant deficiencies in internal control.

The non-significant control observations that we have identified to date are set out in '*Appendix A: Internal control conclusions*'.

Audit misstatements

A summary of the adjusted and unadjusted misstatements above our reporting threshold we have identified to date is set out in the '*Summary of misstatements*' section.

Audit opinion

At the time of issuing this report and subject to the satisfactory conclusion of our remaining audit work, we anticipate issuing an unqualified opinion, without modification, as set out in Appendix C.

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 details have been provided in the '*Value for Money*' section of this report.

Wider reporting 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.

No such correspondence from electors has been received.

Reporting to the group auditor

We anticipate completing our work on the Authority's WGA submission, in line with the group instructions issued by the NAO. We anticipate reporting that the WGA submission is consistent with the audited financial statements.

Executive summary

Qualitative aspects of Authority’s accounting practices

We have reviewed the Authority’s accounting policies and disclosures and conclude that they comply with the 2024/25 Code of Practice on Local Authority Accounting, appropriately tailored to the Authority’s circumstances. Draft accounts were received from the Authority on 28th May and were of a good quality.

Significant matters discussed with management

During our audit, we discussed the following significant matters to management:

- Changes to DEFRA funding, in particular capital vs. revenue portions of the national park grant and its implications for both our audit and Value for Money reporting
- The implementation of IFRS 16, particularly the approach for peppercorn or below market value leases.
- The ongoing restructure of the Authority and its implications for our Value for Money reporting.

Significant difficulties during the audit

We have not encountered any significant difficulties and we have had the full co-operation of management.

Other matters of significance

We encountered no significant difficulties during our audit and had no significant disagreements with management. There was effective co-operation and communication between Forvis Mazars, management, and Members of the Authority during our audit. All requested information and explanations were provided to us.

Other matters we are required by ISA (UK) 260 *Communication with Those Charged with Governance* to communicate to you have been set out in Appendix E.

Status of the audit

Status of our audit

Our audit 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 satisfactory resolution of the outstanding matters set out below.

Valuation of PPE Land and Buildings We are awaiting responses from the external valuer regarding some of our queries in order to be able to finalise our work in this area.	
Valuation of the LGPS Defined Benefit Pension We have now received assurance from the pension fund auditor. However, we are awaiting confirmation from the Authority of the final asset and obligation values to be reported, as those in the draft financial statements represented an estimated year end forecast at month 10.	
Final financial statements and Annual Governance Statement When we receive the final approved set of financial statements and Annual Governance Statement we will conduct our final checks on those documents.	
Management representation letter Receipt of the signed letter of representation from the Authority	
Audit review and quality control procedures Completion of Audit Manager and Key Audit Partner review and Forvis Mazars quality control processes in respect of the audit.	
Post balance sheet events Review of post balance sheet events up to the point at which we sign our audit report	

Status



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



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



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

03

Audit approach and risk summary

Audit approach and risk summary

Changes to our audit approach

There have been no changes to the audit approach we communicated in our Audit Strategy Memorandum, issued on 9th May 2025.

Materiality

Our provisional materiality at the planning stage of our audit was set at £0.369m using a benchmark of 2% of gross expenditure on a surplus/deficit on provision of services level as per the Audit Strategy Memorandum.

Based on the final financial statement figures, the final overall materiality we applied was £0.403m (final performance materiality: £0.302m; final clearly trivial threshold: £12k).

Use of experts

Management makes use of experts in specific areas when preparing the Authority's financial statements. We have used available third-party information to challenge the key valuation assumptions. Furthermore, no changes have been made to the planned approach as outlined in the Audit Strategy Memorandum. However, we did identify the use of an additional external valuer, specifically for Right-Of-Use (leased in) assets.

Item of account	Management's expert	Our expert
Property Plant and Equipment	District valuer services	None
ROU Asset Valuations	Jonathan Vaughn Davies	None
Pensions	Hymans Robertson Actuary for Derbyshire Pension Fund	PwC (the consulting actuary appointed by the National Audit Office)

Service organisations

International Auditing Standards (UK) (ISAs) define service organisations as third party organisations that provide services to the Authority that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services. The table below summarises the service organisations used by the Authority and our planned audit approach. There was no change to the planned approach as outlined in the ASM.

Items of account	Service organisation	Audit approach
Payroll Expenditure	Derbyshire County Authority	We obtained assurance by understanding the processes and controls that the Authority has in place to assure itself that transactions are processed materially corrected. We substantively tested transactions based on evidence available from the Authority rather than the Service Organisation.

Audit approach and risk summary

	Audit risk/ key area of judgement	Fraud risk	Judgement	Error	Substantive audit procedures	Tests of controls	Misstatement identified	Control recommendations	Conclusion	Page ref to finding
Page 201 Significant risks	Valuation of Property, Plant & Equipment (Land + Buildings)	●	●	○	●	○	○	○	Through the audit work completed to date, no issues have been identified that would need to be brought to the attention of members. However as indicated on page 8 <i>Status of our audit</i> , we are awaiting responses to some of our queries from the external valuer.	15
	Management override of controls	●	●	●	●	○	○	○	Risk satisfactorily addressed. From the audit testing performed, no issues have been identified that would need to be brought to the attention of members.	13
	Valuation of the LGPS Defined Benefit Pension	○	●	●	●	○	●	●	We received assurance from the auditor of the Derbyshire Pension Fund on the outcome of their work for 2024/25. An overall overstatement of £2.2m of fund assets was noted. Peak District's share of this, noted in Section 06 as an unadjusted misstatement, is estimated to be around 1% or £22k. We are awaiting confirmation from the Authority of the final asset and obligation values to be reported, as those in the draft financial statements represented an estimated year end forecast a few months before March 2025. This may result in a further adjustment to the draft statement of accounts provided for audit to account for the final actual LGPS Defined Benefit values as at 31 March.	14
Other key areas of judgement, and enhanced risks	Implementation of IFRS 16 - Leases	○	●	●	●	○	○	○	Our work in this area is substantially complete, subject to our internal quality control procedures and review. We have identified one adjusted and one unadjusted misstatement in relation to leases, which are set out in more detail in on pages 22 and 24.	16

Significant findings

Significant findings

The significant findings from our audit include our conclusions regarding the significant risks we identified and other key areas of judgement, which are set out in this section.

Significant risks

Page 203

Management override of controls

Description of the risk

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.

How we addressed this risk

We addressed this risk through performing audit work over:

- Accounting estimates impacting amounts included in the financial statements;
- Consideration of identified significant transactions outside the normal course of business; and
- Journal entries recorded in the general ledger and other adjustments made in preparation of the financial statements.

Audit conclusion

Risk satisfactorily addressed, from the audit testing performed, no issues have been identified that would need to be brought to the attention of members.

Significant findings

Valuation Of The Net Defined Benefit Pension Asset/Liability

Description of the risk

The defined benefit liability relating to the Local Government pension scheme represents a significant balance on the Authority’s balance sheet. The Authority uses an actuary to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits. Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk in this area.

How we addressed this risk

We addressed this risk by:

- critically assessing the Authority’s valuer’s scope of work, qualifications, objectivity and independence to carry out the required programme of revaluations;
- Considering whether the overall revaluation methodologies used by the Authority’s valuer are in line with industry practice, the CIPFA code of practice and the Authority’s accounting policies;
- assessing whether valuation movements are in line with market expectations by considering valuation trends;
- critically assessing 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 assessing the approach that the Authority adopts to ensure that assets that are not subject to revaluation in 2023/24 are materially correct, including considering the robustness of that approach in light of the valuation information reported by the Authority’s valuers.

Audit conclusion

We received assurance from the auditor of the Derbyshire Pension Fund on the outcome of their work for 2024/25. An overall overstatement of £2.2m of fund assets was noted. Peak District’s share of this, noted in Section 06 as an unadjusted misstatement, is estimated to be around 1% or £22k.

We are awaiting confirmation from the Authority of the final asset and obligation values to be reported, as those in the draft financial statements represented an estimated year end forecast a few months before March 2025. This may result in a further adjustment to the draft statement of accounts provided for audit to account for the final actual LGPS Defined Benefit values as at 31 March.

Significant findings

Page 205

Valuation of Land & Buildings

Description of the risk

Land and buildings are a significant balance on the Authority’s balance sheet. The valuation of land and buildings is complex and is subject to a number of management assumptions and judgements. Due to the high degree of estimation uncertainty associated, we have determined there is a significant risk in this area

How we addressed this risk

We addressed this risk by:

- critically assessing the scope of work, qualifications, objectivity and independence of the Authority’s valuers to carry out the required programme of revaluations;
- considering 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;
- assessing whether valuation movements are in line with market expectations by considering valuation trends;
- critically assessing the approach that the Authority adopts to ensure that assets that are not subject to revaluation in 2023/24 are materially correct, including considering the robustness of that approach in light of the valuation information reported by the Authority’s valuers;
- sample testing the completeness and accuracy of underlying data provided by the Authority and used by the valuers as part of their valuations; and
- using relevant market and cost data to assess the reasonableness of the valuation as at 31 March 2024.

Audit conclusion

Through the audit work completed to date, no issues have been identified that would need to be brought to the attention of members. However as indicated on page 8 Status of our audit, we are awaiting responses to some of our queries from the external valuer.

Significant findings

Other key areas of management judgement/ enhanced risks

Implementation of IFRS 16

Description of the risk

IFRS 16 has been applicable from 1 April 2024 and is designed to report information that better shows lease transactions and provides a better basis for users of financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. The Authority is required to re-classify a number of lease arrangements in line with this new standard for the first time in the 2024/25 accounts

How we addressed this risk

We reviewed the work that the Authority has carried out for the implementation of IFRS 16 from 1 April 2024.

We tested lease balances and supporting disclosures and seek evidence to support that they have been correctly classified and accurately measured under the new standard.

Audit conclusion

Our work in this area is substantially complete, subject to our internal quality control procedures and review. We have identified one adjusted and one unadjusted misstatement in relation to leases, which are set out in more detail in on pages 22 and 24.

Significant findings

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 2024/25 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

Internal control conclusions

Significant control deficiencies

As part of our audit, we obtained an understanding of the Authority's internal control environment and control activities relevant to the preparation of the financial statements, which was sufficient to plan our audit and determine the nature, timing, and extent of our audit procedures. Although our audit was not designed to express an opinion on the effectiveness of the Authority's internal controls, we are required to communicate to Members of the Authority any significant deficiencies in internal controls that we identified in during our audit.

Deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the Authority's internal controls relevant to the preparation of the financial statements 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 the Authority's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in this section of our report are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which 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 report or concluded that some of the reported deficiencies need not in fact have been reported.

Our comments in this section should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Significant deficiencies in internal control

A significant deficiency in internal control is one which, in our professional judgement, has the potential for financial loss, damage to reputation, or a loss of information which may have implications on the achievement of business strategic objectives. Our view is that observations categorised as a significant deficiency is of sufficient importance to merit the attention of Members of the Authority.

The significant deficiencies in the Authority's internal controls that we have identified as at the date of this report are in set out on the following pages.

Other observations

We also record our observations on the Authority's internal controls where, in our professional judgement, there is a need to strengthen internal control or enhance business efficiency that do not constitute significant deficiencies in internal control but which we view as being important for consideration by management.

The other control deficiencies that we have identified as at the date of this report are set out in 'Appendix A: Internal control conclusions'.

Significant control deficiencies

Follow up on significant deficiencies in internal controls identified on prior year audits

Set out below is an update on the action taken by the Authority to address significant deficiencies in internal control identified on prior audits, that were not resolved on commencement of our audit.

Quality of financial statements supporting working papers

During the audit we encountered some difficulties in reconciling the Trial Balance/Ledger to the Financial Statements. The original working papers provided for audit were difficult to follow and management were unable to respond to some of our queries, due to staff turnover between the financial year end and the subsequent producing of the working papers and statements.

Potential effects

If the underlying trial balance cannot be readily reconciled, there is an increased risk of material misstatement in the draft financial statements. Additionally the errors noted above resulted in a £25k over-appropriation of budget surplus to reserves which has an impact on the Authority's budgeting procedures.

Recommendation

We recommend that procedures in respect of the reserves appropriation account be subject to closer review by management.

Current year update

The audit team consider this prior year control deficiency to have been satisfactorily cleared for the audit of the year ended 31st March 2025, noting substantial improvements in working paper quality. The core finance team were in place throughout the financial year and financial statements closing process. There was also no change in the ledger system during the year as there was during 2023/24.

Summary of misstatements

Summary of misstatements

Unadjusted misstatements

Our overall materiality, performance materiality, and clearly trivial (reporting) threshold were reported in our Audit Strategy Memorandum, issued in May 2025. Any subsequent changes to those figures are set out in the ‘Audit approach and risk summary’ section of this report.

Management has assessed the misstatements in the table below as not being material, individually or in aggregate, to the financial statements and does not plan to adjust. We only report to Members of the Authority unadjusted misstatements that are either material by nature or which exceed our reporting threshold.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Note 32 – Asset Ceiling Adjustment	Extrapolated			22	
Cr: Note 32 – Closing Fair Value of Defined Benefit Pension Scheme Assets					22
We received assurance from the auditor of the Derbyshire Pension Fund on the outcome of their work for 2024/25. An overall overstatement of £2.2m of fund assets was noted. Peak District’s share of this is estimated to be around 1% or £22k.					
Dr: Right of Use Asset	Extrapolated			22	
Cr: Movement on Donated Assets			22		
From our detailed testing of IFRS 16 Right of Use Assets, we identified an error in the external valuer’s calculations of £10k, which when added to our extrapolation of the error over the untested population resulted in a misstatement of £22k					
Aggregate effect of unadjusted misstatements			22	44	22

We will obtain written representations confirming that, after considering the unadjusted misstatements, both individually and in aggregate, in the context of the financial statements taken as a whole, no adjustments are required.

Summary of misstatements

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe Members of the Authority should be made aware of.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Page 203 Dr: Land and Buildings - Depreciation Dr: Revaluation Reserve Cr: Capital Adjustment Account This adjustment affects the Balance Sheet, the Movement in Reserves Statement as well as Note 11 – Property, Plant & Equipment. This includes both a prior year adjustment (which was not material therefore corrected in year) and a current year adjustment. The errors were discovered during valuation testing in the new TechForge system, which is expected to reduce manual errors going forward. The Authority identified in the FAR that the depreciation being written off was too low, with total depreciation being carried forward was too high, as the depreciation written off in the revaluation reserve had not been taken into account.				484	389 96
Aggregate effect of adjusted misstatements				484	484

Summary of misstatements

Adjusted misstatements

The misstatements in the table below have been adjusted by management. We report all individual misstatements above our reporting threshold that we identify during our audit and which management had adjusted and any other misstatements we believe Members of the Authority should be made aware of.

Description	Nature	Comprehensive Income and Expenditure Statement		Balance Sheet	
		Dr (£ '000)	Cr (£ '000)	Dr (£ '000)	Cr (£ '000)
Dr: Right of Use Asset				132	
Cr: Movement on Donated Assets					132
Right of Use Asset balance updated and depreciation from 1 April to include two assets which were initially excluded from the draft statement of accounts provided for audit.					
Aggregate effect of adjusted misstatements				132	132

Summary of misstatements

Disclosure misstatements

We identified the following disclosure misstatements during our audit that have been corrected by management:

- Note 25 – Grant Income: The Authority presented in the draft amounts that included everything received in 24/25 on a cash basis, but this included amounts relating to 23/24.
- Note 33 – Financial Instruments: Deferred income of £60k, which does not meet the definition of a financial instrument, had not been taken out of financial statement creditors.
- Summary of Significant Accounting Policies – 5. Exceptional Items: This note is not allowed under the Code and has been removed.
- Movement in Reserves Statement – the layout of the note has been changed so that 2023/24 information appears at the top and works down chronologically to 31st March 2025.
- Note 11 – Property, Plant & Equipment – Movements on Balances: 24/25 table has been updated to include the revaluation reserve and surplus/(deficit) on provision of services split
- Note 11 – Property, Plant & Equipment – Movements on Balances: total balance of £54k for Infrastructure Assets has been disclosed.
- Note 11 – Property, Plant & Equipment – Movements on Balances: table has been added which shows the rolling programme and the value of assets revalued in year and previous years.
- Note 32 – Defined Benefit Pension Scheme: comparative figures for 2023/24 have been added in
- Note 32 – Defined Benefit Pension Scheme: paragraph relating to “Guaranteed Minimum Pension (GMP) Equalisation removed as it is not relevant to the 2024/25 financial statements.
- Note 32 – Defined Benefit Pension Scheme: Rate of CPI inflation for 2023/24 changed to 2.75% to agree with 2023/24 audited accounts.
- Note 35 – Impact of Accounting Changes: Note updated to remove standards which have been adopted (IFRS16) as this is not required
- Other miscellaneous minor typographical errors (e.g. Mazars to Forvis Mazars, DLUHC to MHCLG)

Page 21 of 25

Fraud considerations

Fraud considerations

We have a responsibility to plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error.

Your responsibilities

Management has primary responsibility for the prevention and detection of fraud. It is important that management, with Members of the Authority oversight, place a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behaviour which is reinforced by Members of the Authority's active oversight.

Our responsibilities

We have a responsibility for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. The distinguishing factor between fraud and error is whether the underlying action that results in a misstatement is intentional or unintentional. Two types of intentional misstatements are relevant to us – misstatements resulting from fraudulent financial reporting, and misstatements resulting from the misappropriation of assets.

ISA presumed fraud risks

As set out in the 'Audit approach and risk summary' section, the risks of fraud in management override of controls were identified as significant risks.



08

Value for Money

Value for Money

Approach to Value for Money

We are required to form a view as to 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 in order to form our view and sets out the overall criterion and sub-criteria that we are required to consider.

This is the first audit year where we have undertaken our value for money (VFM) work under the full 2024 Code of Audit Practice (the Code). Our responsibility remains to be satisfied that the Authority has proper arrangements in place, and to report in the auditor's report where we are not satisfied that arrangements are in place. Where we have issued a recommendation in relation to a significant weaknesses this indicates we are not satisfied that arrangements are in place. Separately we provide a commentary on the Authority's arrangements in the Auditor's Annual Report.

A key change in the 2024 Code of Audit Practice is the requirement for us to issue our Auditor's Annual Report for the year ending 31st March 2025 to you in draft by the 30th November 2025. This is required whether our audit is complete or not. Should our work not be complete, we will report the status of our work and any findings to up to that point (and since the issue of our previous Auditor's Annual Report).

The Code requires us to structure our commentary to report under three specified criteria:

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

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.

The table overleaf outlines the risks of significant weaknesses in arrangements that we have identified, the risk-based procedures we have undertaken, and the results of our work.

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 by exception. We will also highlight emerging issues or other matters that do not represent significant weaknesses but still require attention from the Authority.

The primary output of our work on the Authority arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report. This commentary will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria. We intend to issue the Auditor's Annual Report in November 2025.

Status of our work

We have completed our work in respect of the Authority's arrangements for the year ended 31 March 2025 and we have not identified any significant weaknesses in arrangements that have required us to make a recommendation. Our draft audit report at Appendix C confirms that we have no matters to report in respect of significant weaknesses. As noted above, our commentary on the Authority's arrangements will be provided in the Auditor's Annual Report in November 2025.

Appendices

- A: Internal control conclusions
- B: Draft management representation letter
- C: Draft audit report
- D: Confirmation of our independence
- E: Other communications
- F: Current year updates, forthcoming accounting and other issues

Appendix A: Internal control conclusions

Other deficiencies in internal control

A deficiency in internal control exists if:

- A control is designed, implemented, or operated in such a way that it is unable to prevent, detect, and/ or correct potential misstatements in the financial statements; or
- A control that is necessary to prevent, detect, and/ or correct misstatements in the financial statements on a timely basis is missing.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit, we have considered the Authority's internal controls relevant to the preparation of the financial statements 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 the Authority's internal controls or to identify any significant deficiencies in their design or operation.

The matters reported in Appendix A are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and which 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 report or concluded that some of the reported deficiencies need not in fact have been reported. Our comments in Appendix A should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

This Appendix sets out the internal control observations that we have identified as at the date of this report. These control observations are not, in our view, significant control deficiencies but [will be/ have been] reported to management directly and are included in this report for your information. In our view, there is a need to address the deficiencies in internal control set out in this section to strengthen internal control or enhance business efficiency. Our recommendations should be actioned by management in the near future.

Page 21

Appendix A: Internal control conclusions

Other recommendations in internal control

Documentation of Goods Received Note (GRN) dates in the Iplicit ledger system

During our audit testing of creditors, we noted an instance where goods were received prior to year-end, however the corresponding GRN provided as audit evidence was dated after year-end. We confirmed that the transaction was ultimately recorded correctly, but there was a contradiction in the supporting documentation.

Potential effects

While we note that the Authority carried out additional checks on GRNs received in April to ensure they were posted in the correct year, an incorrect date on the GRN could lead to misstatement of liabilities recognition at year-end due to an increased risk of human error.

Recommendation

We recommend that, if possible, that GRNs for goods received in March are backdated to ensure they are posted in the correct year. If this is not possible, the Authority should ensure that GRNs are promptly issued upon receipt of goods and/or ensure that confirmations of goods received in March is properly documented.

Management response

We will explore with our financial system providers to see if there is functionality that can be switched on, creating an automated prompt to 'Check GRN date is correct month' . We will include this information within our year end training sessions for users but will always be subject to user human error. The finance team will also continue to carry out manual checks to ensure invoices are posting in the correct financial year, as is our standard process.

Appendix A: Internal control conclusions

Other recommendations in internal control

Timeliness of valuation deliverables

We experienced delays in the initial fieldwork stage of the audit due to the non availability of the external valuer for PPE Land and Buildings. Our initial request for information was sent 18th September 2025 and a response was not received until the 17th October which in turn pushed back the date at which we were able to commence our work in this area.

Potential effects

Due to these delays, we have not been able to fully conclude on our work as at the time of writing the present report.

Recommendation

We recommend that audit dates are communicated to the valuer when agreed with the Authority to prevent delays as much as possible.

Management response

The audit dates were shared with the valuers initially, however, due to leave and workload within the VOA, they have not been able to prioritise audit requests from external audit. This has caused significant delays for both the Authority and external auditors. These concerns have been escalated to the Team Leader at the VOA. As part of the planning process with external audit, we will agree focus weeks for valuations work and share these dates with the VOA at the earliest opportunity and ensure they confirm their availability/suggest alternative dates. We suggest this works happens earlier in the audit cycle, due to the volatility of requiring third party input that is outside both the Authority's and external auditor's control.

Page 23

Appendix A: Internal control conclusions

Other recommendations in internal control

Documentation of rolling and expired leases

When performing our audit testing of IFRS 16, we identified instances of rolling leases where the evidence provided indicated that the lease term had ended and a new lease agreement was not in place.

Potential effects

For these leased-in assets, as they are understood to be rolling, management made an estimate of the remaining lease term on which to base the lease liability and right-of-use asset calculations. However, as this was not officially documented as agreed with the lessor, there is an increased risk of misstatement from estimation error.

Recommendation

We recommend that management ensure that their leases are properly documented and that lease renewal contracts are signed with the lessors where possible.

Management response

We will work with the Property Manager and Legal, to review rolling leases and push for lease renewals, where possible. Some peppercorn leases have been running for significant years past renewal date, hence reasonable assumptions made within the accounts

Appendix A: Internal control conclusions

Follow up on previous internal control points

We set out below an update on internal control points raised in prior periods.

Disposals of Property, Plant & Equipment

Description of deficiency

When testing capital disposals within Property, Plant and Equipment we noted that for some of the items selected there was not sufficient backing documentation. When testing a disposal from Warslow Moor, we noted that the asset had not been componentised despite containing several buildings. Therefore, when it was partially disposed of, the values had to be estimated and could not be traced to records.

Potential effects

If transactions within the authorities fixed asset register cannot be appropriately supported by evidence, then there is a higher risk of material misstatements within the financial statements

Recommendation

We recommend that when adding or removing values from the fixed asset register these can be appropriately supported by evidence.

Management response

We agree with the finding around Warslow Moor and the issue where assets are not componentised. Warslow Moors, was gifted to PDNPA as a community asset, therefore the estate asset value was £0 on acceptance. The value of this asset has been built up over time due to work completed on the estate but not attributed to any particular property within the asset. Due to this issue in the fixed asset register, the estimation basis was the most prudent approach we could take to value the asset in question. This included valuing any enhancements that had been made to the particular asset being disposed of, since acquisition. Historical data is not available to capture the actual accounting values, attributed to elements of an asset. Going forward, additions will be componentised on our Fixed Asset register, to ensure accurate records are kept. However, we will encounter the same issue around historical data, for Warslow Moors on future disposals.

Current year update:

We have not identified any misstatements from our testing of capital disposals in 2024/25 and we note the improvements made to componentisation going forward. We are satisfied that this deficiency has been satisfactorily addressed in 2024/25.

Appendix A: Draft management representation letter

From:
Sinead Butler, Finance Manager
Peak District National Park Authority
Aldern House
Baslow Road
Bakewell
DE45 1AE

To:
Daniel Watson, Partner
Forvis Mazars LLP
One St Peter's Square
Manchester
M2 3DE

Date: XXX
Dear Daniel
Peak District National Park Authority - audit for year ended 31 March 2025

This representation letter is provided in connection with your audit of the financial statements of Peak District National Park Authority for the year ended 31 March 2024 for the purpose of expressing an opinion as to whether the statement of accounts give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (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 statement of accounts 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, as amended by the Code and applicable law.

My responsibility to provide and disclose relevant information

I have provided you with:

- access to all information of which I am aware that is relevant to the preparation of the statement of accounts such as records, documentation and other material;

Appendix A: Draft management representation letter

- additional information that you have requested from me 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 Chief Finance 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 current or 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 assets and liabilities for IAS 19 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).

Group Accounts

I confirm that I have reviewed the accounting transactions of the Authority's partnerships and joint ventures and am satisfied that these do not need lead to the need for the Authority to prepare group accounts.

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.

Appendix A: Draft management representation letter

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 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 Chief Finance 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 statement of accounts 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 in accordance with the requirements of the Code, as amended by the Code and applicable law. I have disclosed to you 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 below their carrying value at the balance sheet date. An impairment review is therefore not considered necessary.

Appendix A: Draft management representation letter

Future commitments

The Authority has no plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Charges on assets

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

Subsequent events

I confirm all events subsequent to the date of the financial statements and for which the Code, as amended by 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.

Impacts of Russian Forces entering Ukraine

I confirm that I have carried out an assessment of the potential impact of Russian Forces entering Ukraine on the Authority, including the impact of mitigation measures and uncertainties, and that the disclosure in the subsequent events note to the financial statements fairly reflects that assessment.

Tariffs

I confirm that I have carried out an assessment of the potential impact of changes in US trade policy in respect of tariffs, including the impact of reciprocal tariffs by other countries, including the impact of mitigation measures and uncertainties, and that the disclosure in the Narrative Report and the subsequent events note to the financial statements fairly reflects that assessment.

Page 229

Appendix A: Draft management representation letter

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.

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 are immaterial, both individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter as an Appendix.

Yours faithfully

Sinead Butler
Chief Finance Officer

Date: XXX

Page 230

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 2024, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement Collection Fund Statement and notes to the financial statements, including material accounting policy information. 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 2023/24.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31st March 2025 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 2024/25

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 Finance Manager’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, and taking into account the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24, 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 Financial Officer Finance Manager with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor’s report thereon. The Chief Financial Officer Finance Manager’ is responsible for the other information. 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.

Appendix B: Draft audit report (continued)

We have nothing to report in this regard.

Responsibilities of the Finance Manager for the financial statements

As explained more fully in the Statement of the Finance Manager' Responsibilities, the Finance Manager 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 2023/24, and for being satisfied that they give a true and fair view. The Finance Manager is also responsible for such internal control as the Finance Manager determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Finance Manager is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 and prepare the financial statements on a going concern basis on the assumption that the functions of the Authority will continue in operational existence for the foreseeable future. The Finance Manager 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.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- inquiring with management and the National Park Authority Committee, as to whether the Authority is in compliance with laws and regulations, and discussing their 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.

We evaluated the Finance Manager' 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 in relation to fraud included but were not limited to:

- making enquiries of management and the National Park 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;

Appendix B: Draft audit report (continued)

- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing audit work over accounting estimates, journal entries and significant transactions outside the normal course of business or which are otherwise unusual.

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 National Park 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 Finance Manager’ 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 November 2024.

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

Report on the Authority’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 2024.

We have nothing to report in this respect.

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 November 2024.

Appendix B: Draft audit report (continued)

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 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.

Daniel Watson Key Audit Partner
For and on behalf of Forvis Mazars LLP

One St Peter’s Square
Manchester
M2 3DE

Appendix D: Confirmation of our independence

We communicate any matters which we believe may have a bearing on the independence or the objectivity of Forvis Mazars LLP and the audit team. 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 confirm that no new threats to independence have been identified since issuing our Audit Strategy Memorandum and therefore we remain independent.

Appendix E: Other communications

Other communication		Response
	Compliance with Laws and Regulations	We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations. 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.
	External confirmations	We did not experience any issues with respect to obtaining external confirmations.
 Page 236	Related parties	We did not identify any significant matters relating to the audit of related parties. We will obtain written representations from management confirming that: - they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; and - they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
	Going Concern	We have not identified any evidence to cause us to disagree with Finance Manager that the Authority will be a going concern, and therefore we have not identified any evidence to cause us to consider that the use of the going concern assumption in preparation of the financial statements is not appropriate. We will obtain written representations from management, confirming that all relevant information covering a period of at least 12 months from the date of approval of the financial statements has been taken into account in assessing the appropriateness of the going concern basis of preparation of the financial statements.

Appendix E: Other communications

Other communication		Response
	Subsequent events	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. 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.
 Page 237	Matters related to fraud	Our audit was designed to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. Please refer to the section titled ‘Fraud considerations’ for our fraud considerations and conclusion. We will obtain written representations from management and, where appropriate, Members of the Authority, confirming that - they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud; - 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; - they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving: - management; - employees who have significant roles in internal control; or - others where the fraud could have a material effect on the financial statements; and - 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.

Appendix E: Other communications

Other communication		Response
	System of Quality Management	To address the requirements of ISQM (UK) 1, our firm’s System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm’s System of Quality Management, including: • Ensuring there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership • Establishing and reviewing quality objectives each year, ensuring ISQM (UK) 1 objectives align with our firm's strategies and priorities • Identifying, reviewing, and updating quality risks each quarter, taking into consideration a number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.) • Identifying, designing, and implementing responses as part of the process to strengthen our firm's internal control environment and overall quality • Evaluating responses and remediating control gaps or deficiencies We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2024. Details of that assessment and our conclusion are set out in our 2023/2024 Transparency Report, which is available on our website here.

Contact

Forvis Mazars

Daniel Watson
Audit Partner

Daniel.Watson@Mazars.co.uk

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. 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: GB 839 8356 73



This page is intentionally left blank



[Draft] Auditor’s Annual Report
Peak District National Park Authority – year ended 31 March 2025

November 2025

Contents

- 01 Introduction
- 02 Audit of the financial statements
- 03 Commentary on VFM arrangements
- 04 Other reporting responsibilities
- 05 Audit fees and other services

- A Appendix A: Further information on our audit of the financial statements

Page 242

Our reports are prepared in the context of the ‘PSAA Statement of Responsibilities of Auditors and of Audited Bodies’ and the ‘Appointing Person Terms of Appointment’ issued by Public Sector Audit Appointments Limited. This document is to be regarded as confidential to Peak District National Park Authority. We do not accept any liability or responsibility to any other person in respect of the whole or part of its contents.

01

Introduction

Introduction

Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for Peak District National Park Authority (‘the Authority’) for the year ended 31 March 2025. Although this report is addressed to the Authority, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.

Page 244



Opinion on the financial statements

Our audit of the Authority’s financial statements remains in progress. We expect to issue an unqualified opinion in our audit report before the backstop deadline of 27 February 2026



Reporting to the group auditor

We have been unable to conclude our work as we have not yet received confirmation from the NAO that the group audit of the WGA has been completed and that no further work is required to be completed by us.



Value for Money arrangements

We did not identify any significant weaknesses in the Authority’s arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 provides our commentary on the Authority’s arrangements.

Audit of the financial statements

Audit of the financial statements

Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (UK) (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Authority and whether they give a true and fair view of the Authority’s financial position as at 31 March 2025 and of its financial performance for the year then ended. We expect to issue an unqualified opinion on the financial statements for the year ended 31 March 2025 before the backstop deadline of 26th February 2026.

A summary of the significant risks we identified when undertaking our audit of the financial statements and the conclusions we reached on each of these is outlined in Appendix A. In this appendix we also outline the uncorrected misstatements we identified and any internal control recommendations we made.

03

Our work on Value for Money
arrangements

VFM arrangements

Overall Summary



VFM arrangements – Overall summary

Approach to Value for Money arrangements work

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.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Authority has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

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 there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria		Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
	Financial sustainability	11	No	No	No
	Governance	15	No	No	No
	Improving economy, efficiency and effectiveness	17	No	No	No

VFM arrangements

Financial Sustainability

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



VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability reporting criteria

Arrangements to plan finances, identify significant short-term and medium-term financial pressures and bridge funding gaps

The arrangements in place for budget setting and updating the Medium Term Financial Forecast (MTFF) are as expected for a Local Authority with arrangements for the evaluation of financial risk, alignment to the Authority Plan and anticipated sources of funding and the budget for 2024/25 was presented to Members at the February 2024 authority meeting and the 2025/26 equivalent at the 21st March 2025 meeting.

The MTFF is set over a three-year timeframe and is presented to members alongside a covering report which highlights key figures and assumptions used.

The Authority set a balanced revenue budget for the 2024/25 financial year. The National Park Grant, provided by DEFRA, is the Authority's largest source of income. The National Park Core Grant for 2024/25 was held at the same value as 2023/24 & 2022/23 at £6.7m as part of the three-year settlement agreed in May 2022. The Authority also received additional grants in 2024/25, being £250k for revenue expenditure, to help offset rising inflationary pressures and £250k towards Capital expenditure. This additional funding did not form part of the original balanced revenue budget which was approved by Members in February 2024.

We have reviewed the Financial Outturn and Reserve Appropriation for 2024/25 as presented to the National Park Authority meeting of 11th July 2025, showing a revenue surplus of £530k (2023/24: £422k underspend). A variance analysis was also provided to Members showing better than anticipated investment returns as seen across similar authorities. We did not identify any significant inconsistencies between budgetary information and the financial position as reflected in the financial statements.

The Audit, Budget and Project Risk Group (ABPRG), replaced the Budget Monitoring Group in 2024/25. This group is made up of Members, the Head of Resources, the Finance Manager and Officers, where required. The group meets quarterly to discuss budget monitoring, adjusted forecasts, significant risks to budget and review the level of reserves.

Arrangements to ensure financial plans are consistent with other strategies

The MTFF is prepared with due regard to other plans and strategies and there is a process in place for challenging assumptions. In addition to the MTFF the Authority has published a Capital Strategy for 2024/25 – 2027/28 which references other plans such as the Asset Management Plan. The Authority has also published its Annual Treasury Management Strategy Statement which sets out the parameters within which the Authority's investing and borrowing activities will be conducted in the forthcoming year.

Arrangements to identify and manage risks to financial resilience

The Authority's reserves position provides some mitigation against future financial challenges. It will assist in addressing future volatility and support savings and efficiencies plans and the capital programme. The Authority will need to continue to ensure that any use of reserves to smooth the financial position over the next few years is properly planned and the use of reserves cannot be relied on to provide a long-term solution to funding gaps. Notwithstanding this, our work has not highlighted a risk of significant weakness in the Authority's arrangements for ensuring financial sustainability. We have also reviewed trends in the Authority's useable reserves. As shown on the charts on the next tab, there has been an overall upward trend over the last five years and total useable reserves have grown by 11% on the prior year.

- General Fund balances of £9.989m (£8.650m at 31 March 2024)
- Usable capital reserves of £1.054m (£1.321m at 31 March 2024)

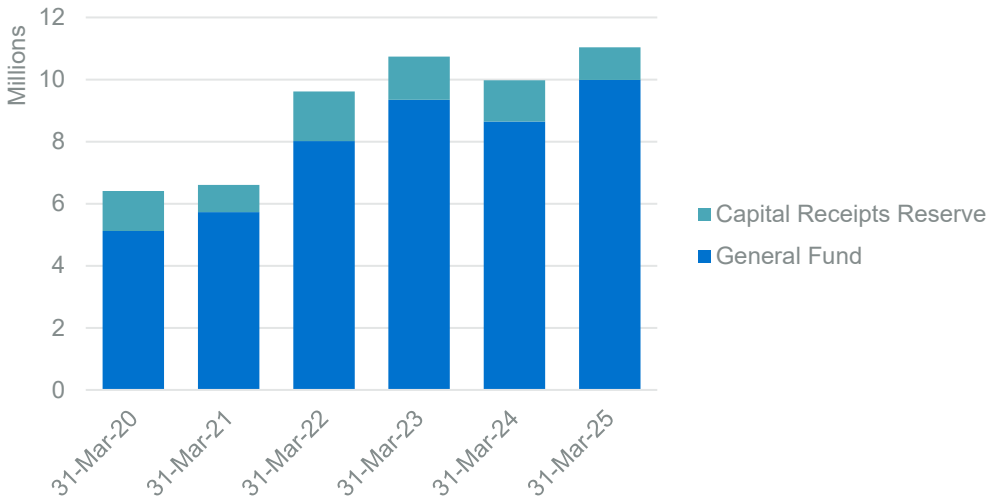
VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability reporting criteria - continued

Our review of the MTFF and other committee papers confirms emerging medium term cost pressures. We also note that the authority is putting in place a further restructuring plan to help mitigate these future budget gaps. While we acknowledge the difficulties the Authority is currently facing, we have not identified any indication of weaknesses in arrangements. The latest Medium Term Financial Forecast, which assumes the DEFRA grant will remain at same amount up to 2027/28 that it has been since 2019/20, forecasts a surplus position until 2026/27. In January 2025, it was announced that the Authority would undertake an organisational restructure, due to the financial outlook within the Medium Term Financial Forecast (MTFF). The announcement indicates that the Authority is adopting prudent approach to minimising medium term cost pressures.

The Authority's reserves position does not indicate a risk of significant weakness in VFM arrangements for financial sustainability and provide some mitigation against future financial challenges. The reserves will assist in addressing future volatility and support savings and efficiencies plans. The Authority will need to continue to ensure that any use of reserves to smooth the financial position over the next few years is properly planned and the use of reserves is not relied on to provide a long-term solution to funding gaps. From our review of relevant reports we noted that a new reserve had been created, named the Medium-Term Financial Plan (MTFF) Reserve, to start planning for known future deficits that are forecast in the MTFF.

Useable Reserves: Peak District National Park Authority



VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability reporting criteria - continued

We have reviewed the Authority’s capital financing over time as shown in the charts opposite. For the year ended 31 March 2025, capital expenditure has significantly increased by £1.2m on the prior year and the underlying capital financing requirement has also increased by just over £0.5m, caused partly by the introduction of the IFRS 16 Leases standard from 2024/25, which brings a number of leases onto the balance sheet for the first time.

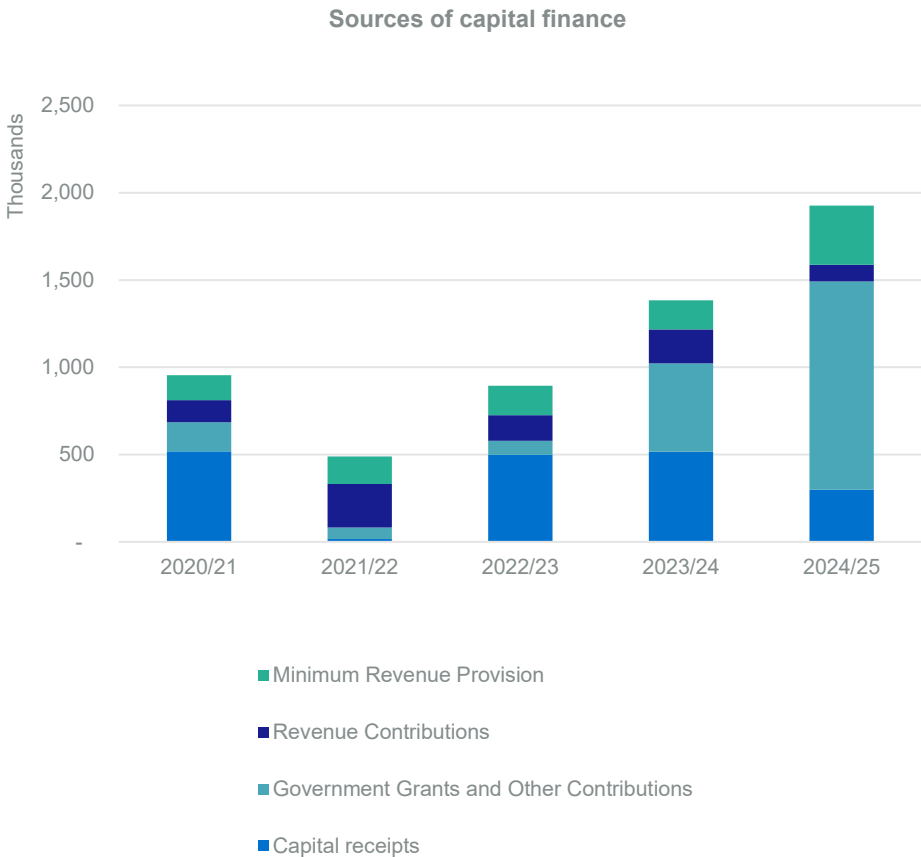
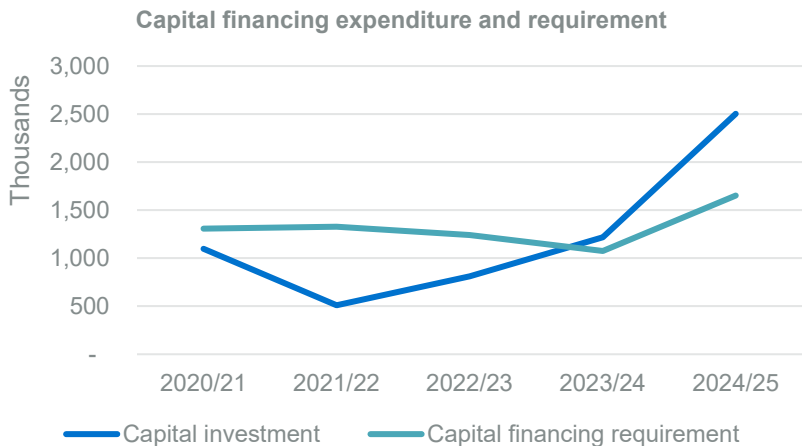
New capital projects undergo a business case approval process and require approval from Senior Management or Members to ensure alignment with wider objectives. The Authority’s capital outturn was presented to Members alongside the revenue outturn in July 2025, showing an underspend of £563k.

Minimum Revenue Provision (MRP)

The Minimum Revenue Provision is a charge that the Authority makes in its financial statements for the repayment of debt (as measured by the underlying need to borrow, rather than actual debt i.e. the Capital Financing Requirement).

From our review of the financial statements, we noted that for 2024/25, the Authority’s total MRP charge is 20.5% of the closing Capital Financing Requirement (£339k/£1,652k), which is an improvement over the prior year position of 15.5%. The lower this percentage, the greater the risk of over-reliance on accounting measures to support the general fund budget, although it does not currently present a risk of significant weakness in arrangements, it is an area for continued scrutiny for the Authority.

Based on the above considerations we have not identified evidence of a significant weakness in the Authority’s arrangements for securing Financial Sustainability for the year ended 31 March 2025



VFM arrangements

Governance

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

Page 255



VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

Arrangements for decision making, risk management and internal control

In accordance with regulations, the Authority has published its Standing Orders, a Local Code of Corporate Governance and various other policies and protocols which set out its governance arrangements, how decisions are made and the procedures to be followed. The Authority has also established a Governance Review Working Group which meets as required and produces an annual Review of Performance against the Code of Corporate Governance. We have confirmed that the group presented upward reports to full Authority during 2024/25, in May 2024.

The Authority does not have a separate Audit Committee, with those functions carried out at full Authority level, including responsibility for liaising with internal and external audit and establishing and maintaining an effective system of governance in a way that supports the organisation's objectives. This arrangement is considered appropriate for a local authority organisation of this size. We have reviewed supporting documents and confirmed the Authority meets regularly and reviews its programme of work to maintain focus on key aspects of governance and internal control. Our attendance at meetings has confirmed there is an appropriate level of effective challenge.

The Authority maintains a Corporate Risk Register which is linked to delivery of the Authority Plan and National Park Management Plan and is regularly reviewed by Members. A template covering report is used for all reports, ensuring the purpose, strategic context, governance issues, and recommendations are clear. Minutes are published and reviewed to evidence the matters discussed, challenge and decisions made

We reviewed the Internal Audit 2024/25 Annual Report which gave substantial assurance over the system of governance, risk management and control operating at the Authority. No significant control weaknesses were flagged as needing to be included in the Annual Governance Statement (AGS). The AGS is a self-assessment by the Authority on its governance, assurance and internal control frameworks for the financial year

Arrangements for budget setting and budgetary control

We have reviewed the Authority's overall governance framework, including committee reports, the Annual Governance Statement, and Statement of Accounts for 2024/25. These confirm the Authority undertook its responsibility to define the strategic aims and objectives, approve budgets and monitor financial performance against budgets and plans to best meet the needs of the Authority's service users. We have confirmed that 2024/25 revenue budget was approved by Members in February 2024 and the 2025/26 budget was presented in February 2025. The arrangements in place for budget setting and updating the Medium Term Financial Strategy are as expected for a park authority with arrangements for the evaluation of financial risk, alignment to business plans and sources of funding.

Through our review of Authority reports, meetings with management and relevant work performed on the financial statements, we are satisfied that the Authority's arrangements for budget monitoring remain appropriate, including regular reporting to Members and well-established arrangements for year-end financial reporting.

Based on the above considerations we have not identified evidence of a significant weakness in the Authority's arrangements in relation to Governance for the year ended 31 March 2025

VFM arrangements

Improving Economy, Efficiency and Effectiveness

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

Page 57



VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

Arrangements for evaluating performance, identifying areas for improvement, ensuring the Authority delivers its role within significant partnerships and stakeholders

KPI Monitoring

The Authority Plan (AP) for 2023-28 sets out the Authority’s performance management framework with processes for regular performance reporting and corrective action if required. Alongside this, the National Park Management Plan (NPMP) is a partnership strategy for achieving the four stated aims of addressing needs associated with ‘Climate Change’, ‘Landscape & Nature Recovery’, ‘Welcoming Place’ and ‘Thriving Communities’. From our review of relevant reports and minutes we confirmed a progress report on the NPMP was presented to members in May 2025. An overview of progress is provided with each action being RAG rated to improve clarity for Members and external stakeholders. Additionally, the Authority produces a Performance and Business Plan which sets out priorities for action in the year, KPIs and measures of success. The Authority has a formal complaints procedure. Members receive annual complaints reports.

The Authority’s budget endeavours to ensure the provision of the appropriate resources required to deliver the Plan, and the types of action necessary to enable them to be affordable, to allow balanced budgets to be delivered. The Authority produces a detailed annual report where performance is considered following the year-end. This report provides the public with an overall assessment of the Authority activities for the financial year with no indicators of a risk of significant weakness in arrangements.

Projects, Partnerships and Procurement

The Authority, as one of the UK’s 15 National Parks, works with national partners through National Parks Partnerships. On a local level, the Authority works with several organisations, of which the Moors for the Future Partnership. This aims to raise awareness of the Peak District/South Pennine moors’ conservation value and status, protect and manage the moorlands as well as developing expertise to continue this work into the future.

Members receive an annual financial and operation report on the Peak District National Park Foundation, as part of the requirements of the Grant Agreement and Memorandum of Understanding between the Authority and the Foundation, beginning in May 2023 for five years. We have confirmed that this report was received by members for 2024/25 in July 2025.

We identified no significant changes in arrangements regarding partnership working and are satisfied the Authority continues to have arrangements for standing financial instructions, purchase order controls and our work on the financial statements has not identified any significant internal control deficiencies regarding purchasing controls.

Based on the above considerations we have not identified evidence of a significant weakness in the Authority’s arrangements in relation to Improving Economy, Efficiency and Effectiveness for the year ended 31 March 2025.

Page 159

Other reporting responsibilities

Other reporting responsibilities

Wider reporting responsibilities

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power 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 the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

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. We did not receive any such objections or questions.

Reporting to the group auditor

Whole of Government Accounts (WGA)

The National Audit Office (NAO), as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We have been unable to conclude our work as we have not yet received confirmation from the NAO that the group audit of the WGA has been completed and that no further work is required to be completed by us.

Audit fees and other services

Fees for our work as the Authority’s auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the full Authority meeting in May 2025. Having substantially completed our work for the 2024/25 financial year, we can confirm that our expected fees are as follows

Area of work	2024/25 fees	2023/24 fees
Planned fee in respect of our work under the Code of Audit Practice	£51,215	£55,533
Additional work required around the implementation of IFRS 16 – Leases	TBC	

Fees for other work

We confirm that we have not undertaken any non-audit services for the Authority in the year.

Contact

Forvis Mazars

Daniel Watson
Audit Partner
Daniel.Watson@mazars.co.uk

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. 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: GB 839 8356 73



14. AMP 8 2025-30 LANDSCAPE SCALE PEATLAND RESTORATION

1. Purpose

Approval is requested by Moors for the Future Partnership (**MFFP**) to enter into agreements with the water companies Severn Trent Water, United Utilities and Yorkshire Water and accept funding to carry out peatland restoration activities through Asset Management Period 8 (AMP8), 2025-30 (**the Project**).

Approval was given on 26 January 2024 by Programme and Resources Committee (**P&R**) (minute ref 6/24) to engage in business development activity with water company partners, and for the delivery of projects in the period 2025-30 with an anticipated budget of £15m. Following water industry budget setting for the AMP8 period by OFWAT (Water Services Regulation Authority) in December 2024 and subsequent discussions with the water companies in January/February, anticipated water company budgets were higher than expected (£20m). Accordingly, approval was sought, and given, by Authority in March 2025 to engage with the higher budget of £20m for the same project period (2025-2030) (Authority minute 34/25).

August 2025 update

Since March 2025 MFFP has continued in dialogue with water company partners to secure the anticipated AMP8 funding commitments expected. As at July MFFP has requested to have full clarity on anticipated budgets to aid planning. Up to this point, planning on the forward programme has been based on indicative budgets communicated to MFFP by water company partners pending confirmation. As at July 2025 the budget has now been confirmed following board level approvals internally in the water companies. The combined total AMP8 budget across MFFP's three water company partners is now confirmed at £24.4m for the period 202530. This is again higher than was anticipated in March 2025 when this was last brought to Authority Committee for uplift approval.

As at the time of writing MFFP now expect to be in a position to agree contracts for the full AMP8 period in October/November 2025. We have interim contracts in place as at July covering MFFP staff time cost for the intervening period (June-Dec) to enable the preparatory work necessary to continue for restoration work this autumn/winter 2025-26.

The proposal to raise the spending ceiling on this project from £20m to £25m (2025-30) is now brought before Resources Committee in acknowledgement of the anticipated full value of water company commitments to 2030 following the recent water company Board level approvals. This is brought for further consideration at the earliest possible opportunity to ensure that MFFP/PDNPA can accept the anticipated agreements as soon as these are ready in Autumn 2025. This will allow us to avoid delay in confirming contracts with our contractors and supply chain, reducing the risk to the planned delivery schedule this first winter season of the incoming projects.

It is very positive that Water Company partners have worked with the MFFP team to secure such strong budgets over the next five years. These budgets are based on the priority restoration needs of the landscape identified by MFFP through detailed preparatory survey work. This high level of commitment ensures that as a Partnership we are able to continue to increase the pace and scale of restoration, and accelerate toward the achievement of our vision of a sustainable and resilient upland landscape.

2. Context

- 2.1 P&R 6/24 approved that MFFP officers develop and negotiate contracts proactively and with confidence, allowing MFFP to take the initiative and show strong leadership with both water company partners and landowners.
- 2.2 In addition, P&R have also approved MFFP working with the Environment Agency and our Strategic Advisory Board Partners to (amongst other projects) create further match funding which we anticipate will bring a minimum of another £5m to add to the AMP8 opportunity (P&R minute 27/22).
- 2.3 This continues the well-established and successful precedent of working with the water companies in this manner through AMP5 2010-15, AMP6 2015-20 & AMP7 (2020-25). The total anticipated level of water company funding for AMP8 is £25m. Restoration activities will take place through the Dark Peak and the Southern Pennines, of which the former will contribute substantially towards the Authority's KPIs at no net cost to the Authority.
- 2.4 The upland landscapes of the Dark Peak and South Pennines were severely degraded by decades of industrial pollution, wildfires and other adverse impacts. This led to loss of habitat and erosion, with consequent carbon emissions, water quality issues, "flashy" catchments prone to flooding, and poor biodiversity.
- 2.5 MFFP has a 20+ year track record in blending public and private financing to deliver over £50m worth of moorland restoration activities, including capital works, research and monitoring, and public engagement. Huge gains have been made in stabilising erosion, re-vegetation, hydrological restoration and natural flood management across our area of operations. Our activities have placed many areas on a positive trajectory towards recovery.
- 2.6 However, natural processes take time to fully restore. Until they do so, the moorland remains fragile and vulnerable to climate change, extreme weather and wildfires, with the potential to reverse some of the gains made. There is a strong case for further activity to consolidate and accelerate the pace of recovery, to bring sites and catchments into a more resilient state more quickly. On other areas, our work is at an earlier stage, and more is needed – urgently. In particular, we need to increase the pace of introduction of bog-building sphagnum species, for their carbon, hydrological and biodiversity benefits.
- 2.7 Our water company partners, recognising this, have funded MFFP's restoration activities through direct contractual arrangements through AMP7. They have expressed a clear wish to continue a similar arrangement through AMP8 in order to secure biodiverse and resilient catchments. MFFP has been highly active in scoping out a pipeline of forward peatland restoration to 2030. This has set the Authority into a strong position to continue peatland restoration at scale. During 2025/26 to date, collaborative work has continued with water company partners to refine plans for AMP8.

3. Proposals

MFFP are seeking Authority approval to allow its officers to enter into negotiations to develop and secure contracts with water company partners to provide up to £25M (increased from previous Authority approval for £20M) for investment in peatland restoration projects across the Dark Peak and Southern Pennines over the AMP 8 period. The period of the Project remains 2025-2030.

3.1 This work will be on a full cost recovery basis. The Authority will not be required to directly fund any of this work. MFFP's corporate overhead contribution to the Authority will be fully integrated into the costs from our water company partners. This will secure and increase the corporate overhead income into the Authority to 2030, covering the vital enabling services with which the Authority underpins the MFFP programme. Achieving key outcomes for the PDNPA Management Plan at this level of costefficiency, whilst generating corporate overhead income, represents a significant value proposition for the Authority in the way it achieves its peatland-based outcomes/KPIs. No other collaboration approach can confidently deliver at this strategic scale to 2030 and the Authority's recognition of this through P&R 6/24 and Authority 34/25 enabled MFFP officers to take the early initiative in securing this collaboration.

3.2 Based on the Water Company Catchment Measure Specification requirements the value of these projects between 2025-30 is up to £25m. This sum includes capital works costs, MFFP staff delivery and management costs and includes all monitoring and communications activities. Prior to confirmation of contracts, MFFP will agree specific capital delivery and project management budgets with our partners working on a full cost recovery basis.

4. Recommendations:

4.1 That the Authority supports the development and establishment of partnering agreements and associated contracts between PDNPA and Severn Trent Water, United Utilities and Yorkshire Water (Water Company partners) for the delivery of AMP 8 habitat restoration aspirations (capital works) and associated research and communications outcomes up to a maximum value of £25 million between 2025-2030. Approval of the terms of the funding from the Water Company partners is delegated to the Head of Assets and Enterprise in consultation with the Monitoring Officer and the Finance Manager / Chief Finance Officer (or such other person appointed under Section 151 of the Local Government Act 1972).

4.2 That authority be delegated to the Authority Solicitor to enter into and determine the terms and conditions of the funding agreements and third party agreements for the Projects in the best interests of the Authority.

4.3 That the Authority may, subject to compliance with its procurement standing orders, enter into contracts for the delivery of the Project outcomes.

That the Projects be monitored by this committee or such other group as may be appointed with this same remit

5. Corporate Implications

a. Legal

Pursuant to section 65(5) of the Environment Act 1995, the Authority has power to do anything which is calculated to facilitate, or is conducive or incidental to the accomplishment of its statutory purposes. The Project falls within the Authority's statutory purposes. This power is subject to any express statutory or public law constraints, including compliance with the Procurement Act 2023 which would apply. In this event, a transparent, compliant procurement exercise must be undertaken in order to ensure any contract award is robust against legal challenge.

b. Financial

No adverse implications.

Prior to gaining delegated authority, programme cost models will be baselined and spending and income forecast. This information will be provided to PDNPA officers with delegated authority to accept new projects in tandem with MFFP recommendations.

The AMP8 programme can be expected to provide project funding income to support core MFFP activities over the 2025-30 period. This is in line with the intention set out in the Business Strategy previously approved by Committee. The expected out-line of income from these projects is;

- £25m from the AMP8 programme

To provide context, we are also expecting to raise a further minimum of £5m matched to this from other partner funds (see para.2.2). A full and detailed costing for all projects will be defined prior to agreeing any commitments with partners. For illustrative purpose at this level of funding the income to the Authority for Corporate Overheads (2025-30) from these projects will be in the region of £1.5m. There will be no financial input necessary from the Authority. There will be regular planned income points on the projects which will all be on a full cost recovery basis. All project finances will be managed by MFFP Project Managers working closely with PDNPA Finance team colleagues and overseen by MFFP Programme Managers. All projects will be within the purview of the.

c. National Park Management Plan and Authority Plan

Aim 1 (Climate Change)

- Objective 2: To sequester and store substantially more carbon while contributing to nature recovery
- Objective 3: To reverse damage to nature, biodiversity... caused by a changing climate

Aim 2 (Landscape and Nature Recovery)

- Objective 4: To be a place where nature recovers and biodiversity flourishes
- Objective 6: To protect and enhance the natural beauty of the Peak District National Park's contrasting and ever-evolving landscape

d. Risk Management

Perspective on programme delivery capacity: July 2025

The delivery is now expected to involve up to £25m of spending between 2025 and 2030.

This is a high level of delivery and represents a growth in the annual MFFP programme delivery output. Since 2018 the MFFP programme capacity has been intentionally grown from circa £1-2m restoration per year in 2018/19 to £3.8 million in 2023/24. This

growth has been incremental. This has been intentional and carefully managed, and has been achieved through detailed programme planning developing efficiencies and synergy between projects in terms of staff activity and capital delivery (including contractor capacity). Having moved through a period of growth on this scale, MFFP is confident in being able to deliver at the level now anticipated. This represents a continuation of the growth of recent years and is within the programmes' tolerance with the pro-active management and mitigation actions we apply in our normal programme management approach.

The AMP8 commitments alone will involve an anticipated average annual capital delivery (after staff delivery costs are factored in) of approximately £3.5m capital delivery per year. Delivering at this level successfully is within our past experience to date. As highlighted MFFP will also seek to secure match funding opportunities within this period nominally up to a further £5m between 2025-30. Placing potential capital spending per year at circa £4.5 per year through further match funds.

MFFP is careful and sensibly ambitious in the way we plan our work to ensure that all commitments are within our ability to deliver well. Any subsequent potential match opportunities will be subject to separate and further approvals, and only be proposed by MFFP for acceptance following detailed planning to ensure that delivery capacity is in place and the proposed funding agreements do not constitute a risk to the Authority.

Appendix 1 outlines the AMP8 project risks being managed through the developmental stages, and the high-level delivery risks that are anticipated at this stage (July 2025).

During delivery, risks, issues and dependencies of the programme are monitored weekly and reviewed quarterly alongside the Programme Delivery Plan.

Our health & safety log is reviewed weekly.

Project management will be resourced from MFFP's existing Prince 2 qualified Project Managers, all of whom have experience of delivering peatland restoration projects. The core MFFP Programme Team will provide overall programme leadership and support.

e. Net Zero

The revegetation and conservation of peatlands plays a vital role in reducing erosion, enhancing the quality of the landscape and transforming a source of carbon into a carbon sink. Our work, to date, has avoided the loss of circa 62,000 tonnes avoided loss per annum of CO₂.

This project will increase moorland resilience to withstand the shocks and stresses of a changing climate and deliver sustainable, positive benefits (water resilience, natural flood management and recreational) for the local and downstream communities.

6. Background papers (not previously published)

None

7. Appendices

Appendix 1: MFFP AMP 8 Risk Log.

Report Author, Job Title and Publication Date

Matt Scott Campbell, Partnership Manager.

Further drafting and editing by Deborah Shaw, Tony Price.

Responsible Officer, Job Title

Matt Scott Campbell, MFFP Partnership Manager.

Project Name	MFFP: AMP 8 (Peatland Restoration)
MFFP Partnership Manager	Matt Scott-Campbell
Date	July 2025
Version Control	V3

Date Raised	Risk Owner	Description of Risk	Impact on Project / Programme	Impact (I)	Probability (P)	Rating (I x P)	Risk Rating	Mitigating Actions	Target Resolution Date	Action Owner	Date Last Updated	Status
AMP8 Project Development Phase (2024 – 2025)												
21/012/2021	Water Companies / MFFP/PDNPA	Delay to project start-up: Work programme and/or contract not agreed in a timely fashion to facilitate purchase orders in April 2025 staff resource unreserved	Project not able to start on time potentially affecting continuity of MFFP staff budgets.	3	2	6	Med	Engage with Water Companies proactively from early 2024 to collaboratively confirm the work programme and associated project governance/contracts. <u>Delays confirmed as at April 2025. MFFP budgets profiled to enable staff continuity April- June and interim contracts to be put in place with WC cover from June until the expected date of full contracts</u>	November 2025	MFFP programme Team	11/07/2025	Open
21/012/2021	Water Companies / MFFP/PDNPA	Delays and slow progress with project development process and partner negotiations. Inability to confidently do early stage partner engagement, taking the initiative on working through the detailed development activities	Inability to optimise project delivery/outcomes 2025-30.	2	1	2	Low	Programme and Resources committee approval sought in January 2024 providing support for proactive AMP8 project development with Partners	31/12/2024	MFFP programme Team	26/01/2024	Closed
21/12/2023	Water Companies / MFFP/PDNPA	Potential for restrictive KPI setting leading to the potential for unoptimized outcomes and/or PDNPA/MFFP inability to meet restoration targets through delivery.	Ability to optimise outcomes impacted Inability to deliver to the required scope. Lost opportunities to synergise with, or provide additionality for, other potential funding opportunities.	2	1	2	Low	All KPI and deliverable setting will be done in collaboration between Water company and MFFP in 2024. Development -stage and delivery which, where required, will include an iterative process to defining the scope of works through the AMP period after an initial agreement on KPI basis (hectares). MFFP will take the lead based on our existing survey data and forward planning on KPI setting with Partners. By design all KPIs, timescales and budgets will be ambitious for the landscape but fully achievable. MFFP to fully impact the KPIs in development stages against the forward MFFP programme of works to ensure there is capacity over the required period. MFFP to assist water company partners reviewing and inputting on draft KPIs through the development phase. <u>July 2025 update. KPI basis for all 3 water company's is known and manageable. Baseline implications are in hand to be able to report against BNG based metric. These are high level and will be input into MFFP protocols using the Survey 123 App used in field survey</u>	Dec 2025	MFFP programme Team	11/07/2025	Open
21/12/2023	Water Companies / MFFP/PDNPA	Inability to evidence deliverables / outcomes Prior agreement required on Monitoring arrangements	Inability to evidence outcomes could cause issues during delivery.	2	1	2	Low	MFFP to engage water company partners in the development phase and agree monitoring requirements to include both compliance criteria to sign-off against the deliverables/KPIs to be agreed, and also in a more detailed academic sense where research outcomes may also constitute a project deliverable/KPI. <u>July 2025 update BNG based metric confirmed. MFFP updating protocols to ensure we can meet</u>	Dec 2025	MFFP programme Team	11/07/2025	Open

								reporting needs.				
21/12/2023	Water Companies / MFFP/PDNPA	Restoration permissions withheld by catchment area landowners/tenants	Landowner/manager permissions withheld. Inability to scope catchment areas into the project for restoration 2025-30	3	2	6	Med	MFFP has established relationships with catchment landowners/tenants as developed through AMPs 5, 6, & 7. Development stage engagement is ongoing and sufficient engagement time and co-production with land manager partners will be built into the development phase and carried on into the delivery phase where required with any subsequent delivery to be agreed scheduled accordingly. <u>July 2025 update. Key catchments and sites remain likely to refuse restoration at least at the start of the AMP period for a variety of reasons outside the direct control of MFFP. The risks and implication of this will rest with WC partners and MFFP will facilitate for shared outcomes and continue engagement through the AMP period to develop collaboration which will be planned for later in the project. Areas with landowner consent in place will be planned for delivery earlier in the project.</u>	Dec 2025	MFFP programme Team	11/07/2025	Open
21/12/2023	Water Companies / MFFP/PDNPA	Uncertainty of SSSI consenting for aspects of AMP 8 restoration proposals	Potential for restrictions on the application of emerging restoration techniques. Inability to optimise restoration outcomes in AMP8	2	2	4	Med	MFFP and regulatory partners work closely on consenting restoration proposals (established networks). MFFP has an awareness of aspects of restoration that require further focus/evidence to build consensus for. MFFP has research and monitoring ongoing on key restoration techniques that will be required in AMP8 to inform practitioners and partners on impact/efficacy of techniques in development. MFFP has a Consenting Working Group which is intentionally building the forward technical information required to appropriately deploy emerging techniques and will be running an ongoing dialogue and engagement with key partners to build consensus over restoration optimisation in AMP8. MFFP will undertake the necessary high-level advocacy in the AMP8 development and delivery phases to co-produce restoration proposals with strong consensus and support with Partners. <u>July 2025 update MFFP will support the one team approach between NT and NE to work through any anticipated consenting challenges.</u>	ongoing	MFFP programme Team	11/07/2025	Open
21/12/2023	Water Companies / MFFP/PDNPA	Unaligned Partner outcomes on ecosystem service benefits to be achieved/claimed, limits appetite or ability to work in partnership in AMP8 (landowners/funders)	Potential barriers to effective collaboration resulting in inability to secure funding into the landscape in key areas. Inability to increase pace and scale of restoration.	1	2	2	low	Development stage Peatland Code (PC) carbon outcome discussions with funders and landowners. MFFP to facilitate partners to explore PC outcomes potentials within the first year of AMP8 delivery period scheduling any PC relevant restoration work accordingly, to follow any registrations made to the PC. <u>July 2025 update – Peatland Code requirements remain TBC but WCs largely not anticipating this to be part of their required outcomes. Dialogue ongoing on historic carbon outcomes AMPs 5,6,7 and AMP8 carbon outcomes to be estimated through the approach to be used.</u>	21/12/2023	MFFP programme Team	25/02/2025	Open

21/12/2023	MFFP/PDNPA	Projects fail to deliver on cost, quality and timescale aspirations Poor project delivery leading to; Reputational risk. Contractual commitment failure.	Reputational risk to MFFP/PDNPA landscape doesn't receive vital conservation works	2	2	4	Med	AMP8 Development Phase will intentionally design into the project, the support, resources and conditions necessary for success when in delivery. MFFP have well defined and established Programme and Project Management protocols in place that will be utilised in the delivery of this project. MFFP Project managers are Prince 2 trained All the proposed and potential works to be delivered within the scope of this project fall completely within MFFP established areas of expertise. <u>July 2025 update: Increased budget anticipated. Feasibility of spending at the required levels has been developed into MFFPs plans and the work will be executed and monitored within MFFPs programme delivery environment.</u> <u>Additional staff resources are being recruited for in anticipation of the requirements and MFFP as a whole team is co-producing delivery and resourcing plans as part of the AMP8 lead-in process.</u> <u>Tendering for year 1 requirements has commenced as at July 2025 as unconfirmed requirements pending confirmation of funding.</u> <u>MFFP held a contractor day in June for our contractor supply chain to create visibility of our forward programme requirements to aid contractor business planning (pre-market information shared widely with input from PDNPA legal team)</u>	Dec 2025	MFFP programme Team	11/07/2025	Open
25/02/2025	MFFP/PDNPA	Insufficient delivery capacity within MFFP programme to meet required AMP8 delivery targets at the levels anticipated following OFWAT final determinations in December 2024.	Reputational risk to MFFP/PDNPA landscape doesn't receive vital conservation works	2	1	2	Low	OFWAT final determination budgets are largely based on restoration plans produced by MFFP in AMP7 and there will be a pipeline of restoration plans in place as at the start of the AMP8 period allowing for MFFP to make a strong start to delivery in 2025/26. Detailed programme capacity planning will be undertaken in the development phase (and ongoing throughout the delivery phase) to schedule the works profile on all projects across the AMP8 period to ensure sufficient delivery capacity is available in the MFFP programme (as optimised) to meet spending/KPI requirements. Partnership working with water company partners will be on a collaborative basis with a joint focus on ensuring delivery success. Project progress will be subject to regular review by the project boards throughout the delivery period and mitigations and controls will be put in place to address any capacity issues encountered through the delivery period. MFFP will be creating a high degree of visibility within the contractor environment for the forward MFFP programme requirements. <u>(MFFP contractor day complete June 2025)</u> MFFP will seek to optimise delivery capacity through our procurement of external assistance drawing on 20+ years of procurement and contracting experience. <u>(Procurement commenced as at July 2025)</u> MFFP will continue to be active within the Great North Bog initiative, who as a collective are seeking to stimulate increased delivery capacity throughout the sector at a national level, incorporating a range of	Dec 2025	MFFP programme Team	11/07/2025	Open

								means identified through our collective experience.				
--	--	--	--	--	--	--	--	---	--	--	--	--

Date the risk was identified and added to the RAD log	
Enter the name of the individual who is accountable for the Risk	
Describe each risk clearly and succinctly, identifying the root cause of each one	
Detail Project Delivery impacts.	
1	Insignificant / Negligible
2	Moderate
3	Critical / Catastrophic
1	Very Unlikely / Rare
2	Possible
3	Almost Certain
Rating is calculated by impact multiplied by probability	
Enter risk mitigation and describe how the mitigation will take place	
Target date for completion of the mitigation action	
Person responsible for implementing the mitigation action	
Date of last update provided on the Risk	
Status - closed ,reducing, increasing, or no change	

OUTSIDE BODY AND CONFERENCE FEEDBACK REPORT

Name of Body	Derbyshire Archaeological Advisory Committee (DAAC)
Date of Meeting	15 October 2025
Member in attendance	Ken Smith
Supporting Officer	Anna Badcock
Issues raised at the meeting of significance to the Authority	
1.	DAAC members noted the dropping of the proposed governmental amendment to S.245 of the Levelling-up and Regeneration Act 2023, which requires appropriate bodies to 'seek to further' national park purposes in carrying out their duties (rather than just 'have regard to'). This was welcomed by the committee members.
2.	The publication of ' <i>Archaeology and Conservation in Derbyshire and the Peak District</i> ' (ACID) is on track, with initial distribution proposed to be at Derbyshire Archaeology Day, in Chesterfield, on 31 January 2026. The 50% contribution from the PDNPA, towards the print-run of 3000 copies, has been released (c.£2700); it is hoped that a contribution from Derbyshire County Council will be forthcoming in due course, while noting that such a contribution was not possible last year because of financial constraints at DCC.
3.	Reports from members of the committee highlighted a range of activities at, for example, Creswell Crags Heritage Trust, Sheffield Museums, DCC and PDNPA, as well as the prospects for museum provision in Buxton, following closure of the museum building, as well as at Derby and Nottingham universities. Archaeology provision at Nottingham is being impacted by resourcing reductions.
4.	
Issues on which the views of Authority Members are sought	
1.	
2.	
Relevant documents such as reports and hyperlinks	
1.	
2.	

This page is intentionally left blank

OUTSIDE BODY AND CONFERENCE FEEDBACK REPORT

Name of Body	Peak District Local Access Forum
Date of Meeting	15th Oct 2025
Member in attendance	Martin Beer
Supporting Officer	Sue Smith
Issues raised at the meeting of significance to the Authority	
1.	Ben Seal gave a presentation based on the recent APPG report on Outdoors for All. This report is based on evidence collected from a wide range of activities and backgrounds. It makes forty recommendations, based on consensus.
2.	
3.	
4.	
Issues on which the views of Authority Members are sought	
1.	While not specific to National Parks many of the issues raised are of significance to the Peak District. Members are invited to view at least Ben's presentation on the early part of the video of the meeting on YouTube and read the recommendations to government.
2.	Members should consider how relevant recommendations can be brought forward in the Peak District context.
Relevant documents such as reports and hyperlinks	
1.	Peak District Local Access Forum - Wednesday 15 October 2025
2.	APPG Outdoors For All Recommendations to Government on Access to Nature online (1).pdf

This page is intentionally left blank

PIOUTSIDE BODY AND CONFERENCE FEEDBACK REPORT

Name of Body	High Peak and Hope Valley Community Rail Partnership
Date of Meeting	1st October 2025 (and subsequently)
Member in attendance	Martin Beer
Supporting Officer	Tim Nicholson
Issues raised at the meeting of significance to the Authority	
1.	This was the assessment meeting for renewed accreditation by the Department of Transport. The assessor approved the reaccreditation for another year with very positive comments about the activities of the partnership.
2.	The Steel Cotton Trail was launched in October. This provides guided walks between stations on the Hope Valley Line. Our Chair attended the launch on Sheffield Station and gave a speech.
3.	I attended an event at Edale which included two films, one of the local school children engaging in activities associated with the railway and the other a driver's view of the line narrated by railway workers and locals with connections to the line. The event and both projects were funded in part by the Community Rail Partnership in connection with the Rail200 celebrations.
4.	
Issues on which the views of Authority Members are sought	
1.	Members to note.
2.	
Relevant documents such as reports and hyperlinks	
1.	The Steel Cotton Rail Trail - Visit the Peak District by train
2.	

This page is intentionally left blank

THE FOLLOWING ITEMS ARE EXEMPT, CONFIDENTIAL ITEMS.

PLEASE GO TO THE PART B AGENDA ITEMS.

This page is intentionally left blank