

Public Document Pack

Peak District National Park Authority

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



Our Ref: A.1142/78

Date: 10 September 2015



NOTICE OF MEETING

Meeting: **Audit Resources & Performance Committee**

Date: **Friday 18 September 2015**

Time: **12.30 pm**

Venue: **The Board Room, Aldern House, Baslow Road, Bakewell**

SARAH FOWLER
CHIEF EXECUTIVE

AGENDA

1. **Apologies for Absence**
2. **Minutes of previous meeting 17 July 2015** (*Pages 1 - 4*) 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, personal or prejudicial interests they may have in relation to items on the agenda for this meeting.
6. **Proposed Traffic Regulation Order at Washgate (A76226/SAS)** (*Pages 5 - 38*) 60 mins
Appendix 1
Appendix 2
Appendix 3
Appendix 4
Appendix 5
7. **Action Update on Hurstclough Lane (A76226/SAS)** (*Pages 39 - 42*) 30 mins
Appendix 1

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|-----|--|---------|
| 8. | Stange-North Lees Progress Report (PM_6193/JRN) <i>(Pages 43 - 70)</i>
Appendix 1
Appendix 2
Appendix 3 | 45 mins |
| 9. | Cycle Hire Progress Report (HB) <i>(Pages 71 - 90)</i>
Appendix 1 | 25 mins |
| 10. | External Audit: 2014/15 Report to those charged with Governance (A1362/RMM) <i>(Pages 91 - 122)</i>
Annex 1
Annex 2 | 15 mins |
| 11. | Statement of Accounts 2014-15 (A.137/21/PN) <i>(Pages 123 - 184)</i>
Appendix 1
Appendix 2 | 20 mins |
| 12. | 2014/15 Annual Governance Statement (A.137/13/RMM) <i>(Pages 185 - 196)</i>
Appendix 1 | 10 mins |
| 13. | 2015/16 Quarter 1 Corporate Performance and Risk Management Report (A91941/WA) <i>(Pages 197 - 224)</i>
Appendix 1a
Appendix 1b
Appendix 2
Appendix 3 | 15 mins |

14. Exempt Information S100(A) Local Government Act 1972

The Committee is asked to consider, in respect of the exempt item, 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 Item No. 15 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)."

PART B

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| 15. | Exempt Minutes of Previous Meeting 17 July 2015 <i>(Pages 225 - 226)</i> | 5 mins |
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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 www.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 by appointment at the National Park Office, Bakewell. Contact Democratic Services on 01629 816200, ext 362/382. E-mail address: democraticservices@peakdistrict.gov.uk.

Public Participation and Other Representations from third parties

Anyone wishing to participate at the meeting under the Authority's Public Participation Scheme is required to give notice to the Director of Corporate Resources to be received not later than 12.00 noon on the Wednesday preceding the Friday meeting. The Scheme is available on the website www.peakdistrict.gov.uk or on request from Democratic Services 01629 816362, email address: democraticservices@peakdistrict.gov.uk, fax number: 01629 816310.

Written Representations

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

Recording of Meetings

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

The Authority uses an audio sound system to make it easier to hear public speakers and discussions during the meeting and to make a digital sound recording available after the meeting. The recordings will usually be retained only until the minutes of this meeting have been confirmed.

General Information for Members of the Public Attending Meetings

Aldern House is situated on the A619 Bakewell to Baslow Road, the entrance to the drive is opposite the Ambulance Station. 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 catering provision for members of the public during meal breaks. However, there are cafes, pubs and shops in Bakewell town centre, approximately 15 minutes walk away.

To: Members of Audit Resources & Performance Committee:

Chair: Cllr A McCloy
Vice Chair: Cllr C Furness

Mrs P Anderson
Cllr A R Favell
Mr Z Hamid
Ms S Leckie
Cllr C McLaren

Mrs F Beatty
Cllr D Greenhalgh
Cllr Mrs G Heath
Cllr S Marshall-Clarke
Cllr Mrs L C Roberts

Mrs E Sayer
Cllr F J Walton

Cllr Mrs N Turner
Cllr D Williams

Constituent Authorities
Secretary of State for the Environment
Natural England

Peak District National Park Authority
Tel: 01629 816200
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Aldern House, Baslow Road, Bakewell, Derbyshire. DE45 1AE



MINUTES

Meeting: **Audit Resources & Performance Committee**

Date: Friday 17 July 2015 at 10.00 am

Venue: The Board Room, Aldern House, Baslow Road, Bakewell

Chair: Cllr C Furness

Present: Mrs P Anderson, Mrs F Beatty, Cllr A R Favell, Mr Z Hamid, Cllr Mrs G Heath, Ms S Leckie, Cllr C McLaren, Clr Mrs L C Roberts, Cllr Mrs N Turner, Cllr F J Walton and Cllr D Williams

In attendance: Cllr D Chapman and Mr P Ancell

Apologies for absence: Cllr A McCloy, Cllr S Marshall-Clarke and Mrs E Sayer

36/15 MINUTES OF PREVIOUS MEETINGS HELD ON 22 MAY AND 5 JUNE 2015

The minutes of the last meetings of the Audit, Resources and Performance Committee held on 22 May and 5 June 2015 were approved as a correct record.

37/15 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interest.

38/15 MOORS FOR THE FUTURE PARTNERSHIP – MOORLIFE 2020 PROJECT (SLD / KM / CD)

Chris Dean was present to introduce this report and show a video of the work done by the Moors for the Future Team. He expressed confidence in the success of the MoorLIFE 2020 bid. On questioning he confirmed that a contract made with the Commission would be binding regardless of the outcome of the impending referendum on Britain's position within the European Union.

Members thanked the Project Manager and the MFTF Project Team for their work in preparing the bid. The Chief Executive also added her personal thanks to everyone involved.

Officers updated Recommendation 1 to include the addition of values already shown in the report.

The amended recommendations were moved, seconded, voted upon and carried.

RESOLVED:

1. That the Audit Resources and Performance Committee supports the MoorLIFE 2020 Business Plan at a value of €16,046,116 and accepts the grant of €12,034,587 from the Commission.
2. That the contracting details with the Commission, the Co-financers and the Associated Beneficiaries will be signed by the CEO in consultation with the Moors for the Future Partnership Manager, the Chief Finance Officer and the Head of Law.
3. That the Authority may, subject to compliance with its procurement standing orders, enter into contracts for the delivery of the business plan.

39/15 REMODELLING/REFURBISHMENT OF ACCOMMODATION AT THE MOORLAND CENTRE, EDALE TO ACCOMMODATE THE MOORS FOR THE FUTURE PARTNERSHIP (PM6351/MI)

Property Support Manager Mike Ingham and Head of Information Management Darren Butler were in attendance for this item.

Cllr D Chapman declared an interest as the Chair of the Moors for the Future Project.

The recommendations were moved, seconded, voted upon and carried.

RESOLVED:

1. That authority is given to replace the existing central roof area of the Moorland Centre up to a contract of £40k and to waive the application of standing orders as to the company selected to carry out the work as detailed below
2. That contracts be let up to a maximum of £214,000 for a scheme of refurbishment and alterations at Edale, subject to a successful Moorlife 2020 bid, to:
 - a) meet the accommodation needs of MFFP
 - b) secure rationalisation and refurbishment of some of the campsite facilities to allow that to happen
3. That the campsite lease be renegotiated as detailed in the report.

40/15 INFORMATION MANAGEMENT STRATEGY (DB)

Darren Butler introduced the report which sought Member approval to treat information as an asset, managed by specific asset owners. The Director of Corporate Resources clarified that the relevant staff to take on these roles were already in the Authority's establishment – the report did not imply extra posts to the establishment.

There was a small correction in paragraph 1 of the report to change the 5-year period from 2015-2010 to 2015-2020.

In response to a request from Members, a separate briefing on the issues raised in the report would be made available following discussion between the officers.

The recommendations were moved, seconded, voted upon and carried.

RESOLVED:

1. That members approve the adoption of Information Management Strategy 2 including the principles, deliverables and methods described within it.
2. That members approve the identification of Information Asset Owners (IAO's) throughout the organisation to provide a management structure for the Senior Information Risk Owner (SIRO) to fulfil the duties of that role.

The Chair announced a short break between 11.10 and 11.15am.

41/15 ENVIRONMENTAL MANAGEMENT ANNUAL PERFORMANCE REPORT (A.595/MF)

Environmental Manager Officer Matt Freestone introduced the report and confirmed that savings had been achieved in all areas this year.

The recommendations were moved, seconded, voted upon and carried.

RESOLVED:

1. That the environmental performance data detailed in Appendix 1 be adopted as a measure of the Authority's operational environmental performance over the 2014/15 reporting period.
2. That the 2015/16 Authority performance indicator be amended to include a more specific target for the reduction in carbon emissions. It is recommended that the target be amended to the following:
"25% reduction from 2009/10 baseline."

42/15 INTERNAL AUDIT 2015/16 ANNUAL PLAN (A.1362/7/PN)

Head of Finance Philip Naylor gave apologies from Ian Morton of Veritau and introduced the report. He confirmed that both he and the Director of Corporate Resources had regular meetings with Veritau and were happy with the Internal Audit Plan for 2015/16.

RESOLVED:

1. That the 2015/16 Internal Audit Plan be approved.

43/15 ITEM FOR NO DISCUSSION: LOCAL GOVERNMENT OMBUDSMAN ANNUAL REVIEW LETTER (RC)

This item had been identified by the Chair as not needing discussion.

The recommendation was moved, seconded, voted upon and carried.

RESOLVED:

1. That the Local Government Ombudsman annual review letter in Appendix 1 of the report is noted.

44/15 EXEMPT MINUTES OF THE MEETING HELD ON 22 MAY 2015

The exempt minutes of the meeting held on 22 May 2015 were approved as a correct record.

45/15 EXEMPT INFORMATION S100 (A) LOCAL GOVERNMENT ACT 1972

EXCLUSION OF PRESS AND PUBLIC

RESOLVED:

That the public be excluded from the meeting during consideration of Agenda Item 14 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)”.

PART B

SUMMARY

The committee determined the following item, full details of which are in the exempt minutes:

46/15 IT Infrastructure Refresh (DJB)

The meeting ended at 11.40 am

6. PROPOSED TRAFFIC REGULATION ORDER AT WASHGATE (A76226/SAS)

Purpose of the report

1. This report presents the outcome of consultation with statutory consultees under Regulation 4 of the National Park Authorities' Traffic Orders (Procedure) (England) Regulations 2007 for the proposed future management of this route.
2. On the basis of the consultation, available evidence and the information in this report that no rights exist for mechanically propelled vehicles to use part of the route and the rights being unproven for the remainder of the route, it is recommended that the Authority should defer action on proceeding with a traffic regulation order on this route at this current time.

Recommendations

3.
 1. **That the Authority defers action on proceeding with a traffic regulation order under s22BB2(a) of the Road Traffic Regulation Act 1984 on the route known as Washgate.**
 2. **An update on the actions set out in the report at paragraph 40 and the use of the route will be provided to the ARP Committee no later than March 2016.**

Policies and legal obligations

4.
 - National Park Management Plan – Partnership for Progress 2012-17 –W14
 - Strategy for the Management of Recreational Motorised Vehicles in their Use of Unsealed Highways and Off-road, and Procedure for Making Traffic Regulation Orders (TROs).
 - Sections 5(1) and 11A of the National Parks and Access to the Countryside Act (NPACA) 1949
 - Section 122 of the Road Traffic Regulation Act 1984.

Background

5. On 20 March 2015, Audit Resources and Performance (ARP) Committee approved actions in the key areas of work required to deliver the revised Strategy on managing recreational motorised vehicles (Minute 17/15). The Green Lanes Action Plan focused on the priority routes where the need for improved management had been identified. At Washgate, this included a proposed consultation on vehicle regulation.

The Route

6. Washgate runs from Tenterhill in Staffordshire to Booth Farm in Derbyshire crossing the river Dove via a narrow stone bridge. It is approximately 1.5 km long. The relevant Highway Authorities are Staffordshire County Council (SCC) and Derbyshire County Council (DCC). A map showing the route is provided in Appendix 1.
7. There are properties at either end of the route and part way along the route at Leycotes. The route is narrow and mostly walled and is not passed by any roads throughout its length. In the upper sections there are far reaching views. Derbyshire County Council resurfaced the eastern part of the route in 2009. Since 2011, there have been volunteer working parties restoring the historic stone pitching on part of the route.
8. The route is adjacent to a Site of Special Scientific Interest (SSSI) and a Section 3 Semi-

natural woodland/Natural Zone. The verges are species-rich. The route is considered to be post-medieval in origin and runs through two Historic Landscape Character (HLC) areas. The packhorse bridge is Grade II listed. The route lies within the South West Peak Landscape Character Area. The conservation interest is summarised in Appendix 2.

9. The track extends to either bank of the River Dove which forms the administrative boundary and is crossed by a narrow stone bridge (referred to above). The majority of the route is an Unclassified Road (UCR) and its legal status is as yet undetermined. The route appears on Derbyshire County Council's List of Streets as a publically maintainable highway. Approximately 60 m of the route in Staffordshire is shown in the County Council's Definitive Map and Statement as a public footpath. No claims for recording motorised vehicle rights have been submitted for the Derbyshire and Staffordshire sections.
10. In 2009, Derbyshire County Council placed boulders at the western end of the route and at Leycotes which have prevented access by 4-wheeled vehicles to this section. Vehicle logging shows a relatively high use by 2-wheeled mechanically propelled vehicles (MPVs). It is an important recreational asset for all users. A number of rights of way converge at the River Dove. Access to Leycote Farm and its adjoining land is via the eastern part of the route.
11. The sustainability analysis undertaken in 2007 illustrates the scale of management problems associated with this route. Issues identified in the preparation of route management reports relate to disturbance and user conflict, the nature and condition of the route, the environmental sensitivity of the route and cross-boundary management. Detailed route management information is available at www.peakdistrict.gov.uk/priorityroutes.

Consultation

12. A consultation letter under Regulation 4 of the National Park Authorities' Traffic Orders (Procedure) (England) Regulations 2007 was sent to consultees on 10 and 18 June 2015. The list of those persons consulted is set out in Appendix 3. Consultees were asked to comment on whether they thought a restriction was necessary and if so to state the nature, extent and duration of any restrictions. They were also asked to comment on any alternative management options. A summary of the responses are set out in Appendix 4.
13. A number of comments were also received from individuals/bodies who were not consultees. Those from organisations have been reported where they endorsed the comments made by statutory consultees.
14. On 21 August 2015 a consultation update was sent out clarifying issues arising during the consultation relating to this route, how these could be addressed by a possible traffic regulation order, the status of the route, and its use. Consultees were invited to comment further to that letter and those comments are included in this report.

Issues Arising from the Consultation

15. Various actions regarding the management of this route have been undertaken including logging vehicle use, repairs to the route, a consultation by Derbyshire County Council on a potential TRO, and signage and barriers to seek to reduce use above 1.3 m. However, the need for improved management remains.
16. The first stage of the consultation has identified that the majority of consultees that

responded consider that management issues could best be resolved by some form of TRO but there are differences as to the nature and extent of such an order. Suggested TRO options include:

- A restriction on all mechanically propelled vehicles at all times on the full extent of the route
- A restriction on all mechanically propelled vehicles at all times on the section between Leycotes and Tenterhill
- A restriction on all mechanically propelled vehicles at all times with exemptions for the two existing motorcycle trials (the Bemrose and Reliance)
- A width restriction

17. Some of the other consultation responses did not believe that there was any need for any restrictions or a restriction on 2-wheeled motorised vehicles over and above that presently provided by the signage and the placement of boulders.
18. A number of the consultation responses referred to the status of the route and whether the route continued through the ford or via the stone bridge. Whether there were public rights for vehicles was also raised along with consideration of whether a National Park Authority would be empowered to make traffic regulation orders on routes where the status was uncertain.
19. The powers granted to NPAs allow the making of TROs on routes recorded as public rights of way on the Definitive Map and Statement or which are unsurfaced carriageways (ways over which the public have the right of passage in vehicles) . Part of this route is recorded in Staffordshire County Council's Definitive Map and Statement as a public footpath. The determination of the legal status of the public's rights over the rest of the route is primarily a matter for the relevant Highway Authorities, although if there were sufficient evidence available to the Authority establishing the existence of public vehicular rights of passage over the route it would be possible for the Authority to exercise its powers under s22BB.
20. The condition of the route was also highlighted. The Authority has similar powers to the Highway Authorities (HA) in relation to TROs but only the HA has the duty to maintain routes. Maintenance and condition of the route will therefore be relevant to a TRO proposed by a NPA only in so far as changes to the condition of the route influence the effect that vehicles are having on other users and the environment of the area. The NPA would not normally consider making a TRO on the basis of disrepair alone, but the state of disrepair and prospective timing and extent of repair could be one of the considerations which may contribute to the NPA's assessment of the impact on natural beauty and amenity.
21. A number of the consultation responses also referred to the safety of the route for other users. Safety concerns may be relevant to consideration of the impact on amenity. There may also be other management options which can seek to address risks of danger or harm.

Grounds for Making a TRO

22. Where it is proposed to make a TRO the Authority must be satisfied that a TRO would fulfil at least one of the purposes set out in s1(1) or s22(2) of the Road Traffic Regulation Act 1984 (Appendix 5). In the case of the Washgate route, the following purposes are considered relevant:
 - s1(1)(f) – for preserving or improving the amenities of the area through which the road runs
 - s 22(2) - for the purpose of conserving or enhancing the natural beauty of the area, or of affording better opportunities for the public to enjoy the amenities of

the area, or recreation or the study of nature in the area

23. Factors which contribute to natural beauty include landscape quality, scenic quality, relative wildness, tranquillity, natural and cultural heritage features and associations. Amenity is viewed as the benefits afforded to people from what is seen and experienced and is dependent on the natural beauty of an area and the opportunities offered for recreation.
24. Natural Beauty - The route is in a National Park designated for its exceptional natural beauty and in an area of Natural Zone. As such it is particularly important to conserve that natural beauty. The landscape, habitat and wildlife in this area is of national importance. There are cultural heritage, habitat, wildlife and features of national importance. These and other undesignated assets all make a significant contribution to the character of the Natural Zone. The route has panoramic views and a sense of remoteness.
25. The historic nature of the route and its setting in the landscape as well as the variety of natural and cultural heritage features adds to the experience of using the route. The route also gives the opportunity for quiet enjoyment and to experience tranquillity, one of the special qualities that people value most about the Peak District National Park. Tranquillity and the freedom from intrusion is encompassed by the Natural Zone designation. Within this area there are no major sources of noise generation.
26. Amenity - Although not all the features and interests are directly affected by mechanically propelled vehicles using the route, the presence, or anticipation of their presence, and/or evidence of their passing has an impact on the natural beauty in this area and can detract from the experience and enjoyment by other users. A relatively high level of recreational motor vehicle use leads to greater disturbance to the tranquillity of an area and an increased potential for conflict with other users.

Section 122 of the Road Traffic Regulation Act 1984

27. Before reaching a decision, the Authority must consider its duty under section 122 of the Road Traffic Regulation Act (RTRA) 1984. The duty under s122(1) is to secure twin objectives, namely the expeditious, convenient and safe movement of vehicular and other traffic (including pedestrians) and the provision of suitable and adequate parking facilities on and off the highway. The duty takes effect in 'so far as practicable' having regard to the matters specified in s122(2).
28. This is an important route as a means to link in with other rights of way. It is also an important route for recreational mechanically propelled vehicle users including those passing through the area on part of a longer journey or circuit. For these MPV users, there is an alternative available in the form of metalled roads.
29. No safety incidents have been reported to the Police. However, concerns over conflict with vehicle users have been raised and this may have deterred/inconvenienced some users. The safe and convenient use of the route by pedestrians and other possible users such as horse-riders, cyclists and carriage drivers could, therefore, be improved by the regulation of motor vehicle users. There are no opportunities for parking at either end and along the route.
30. In considering the factors set out in relation to s122(2):
 - Access to premises - any proposed restriction would only be for vehicles using the route as a through-road or for recreational use. Vehicular access to land adjacent to the route (for agricultural or land management purposes) would be unaffected.

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- Amenities of locality – to access this route it is necessary to use metalled roads. These offer an alternative for recreational vehicle users, albeit not of the same character as an unmetalled track. A UCR is not part of the road transport network. Heavy commercial vehicles do not use this route.
 - Air quality –recreational motorised vehicle use has a negligible impact.
 - Public Service Vehicles – as this is an unsealed route it is not used by such vehicles.
 - Disabled access – Recognised invalid carriages will not be affected by the TRO. There are no parking and very limited turning opportunities along the route. Any TRO would not prevent the use by wheel chairs and trampers and would enhance the safety and enjoyment of such access. Access by other means by disabled users could also be obtained on application to the Authority.
 - Natural beauty/amenity – the restriction of MPVs would have a beneficial impact on the natural beauty of the area and amenity of other users.
31. To ensure expeditious and convenient use any TRO if made would contain exceptions in order to permit the following mechanically propelled vehicle usage:
- Use by emergency services or by any local authority or water authority in pursuance of their statutory powers and duties.
 - Use to enable work to be carried out in or adjacent to the UCR
 - Use for the purposes of agriculture or land management on any land or premises adjacent to that UCR
 - Recognised invalid carriage
 - Use upon the direction of or with the permission of a Police Constable in uniform
 - Use with the prior written permission of the Authority
32. In balancing the duty in s122(1) and the factors set out in S122(2), the Authority believes preservation and enjoyment of the amenity and conservation of the natural beauty of the area outweighs unrestricted recreational motor vehicular use of the route notwithstanding that such a restriction will affect the expeditious and convenient use of the route by mechanically propelled vehicles.
33. Where a TRO is to be pursued, s122 would not require the Authority to proceed in stages starting with a least restrictive option. However, if a less restrictive option may achieve the desired outcome then it is a factor for consideration. Paragraph 16 and 17 highlight the principal alternatives which have been identified from the consultation process. Two main alternatives are considered more fully in the paragraphs below.
34. Width restriction - The route is narrow, comprises sections of steep hollow-way, and meets a narrow stone bridge at the River Dove. Over the period since the boulders were placed to prevent 4-wheeled use, the width of the track has reduced as has deviation onto the verges. This is particularly obvious on the Derbyshire section following its repair. Along this route, there are very few areas for large motorised vehicles to pass each other and there are also difficulties for other users (MPV and non-MPV) in passing and avoiding these users. The route widens out at the river which provides a passing/stopping point, despite its sensitivity to any erosion and pollution. The stone bridge has not been confirmed as providing a through-route nor is there a proven right to ford the river. A restriction which limits the use by four-wheeled motorised vehicles would reduce the overall numbers of MPVs. However as shown by the on-site restriction from the use of the boulders, the conflict with other users and visual, physical and auditory impacts from 2-wheeled motorised vehicles remains.
35. Permanent restriction with exemption for specified events - The nature of the route and its drainage means that the route and areas adjacent to the route are susceptible to damage and the designated areas through which the route passes are of wildlife and landscape value. In addition, use by all users is generally higher at weekends and on

bank and public holidays. A restriction which gives an exemption for trials on specified days could increase the likelihood of other users coming across mechanically propelled vehicles if not adequately notified in advance. Although there would remain impacts from the passage of motorised vehicles, these could potentially be addressed by identification of times and stewardship and monitoring and review. The narrowness of the route remains an issue as does its routing and more information would be required on the nature and timing of such trials.

36. The consultation process has highlighted the nature of use by recreational motorised vehicles along this route in that there are at this current time no proven rights nor a right to use as a through-route. Continued use by mechanically propelled vehicles on this route has an adverse impact on the significant ecological, archaeological and landscape interests, the amenity and recreational value of the area and the special characteristics of the route.

Summary

37. Leaving aside the legal status of the public's rights over the route, a key issue is the extent to which it is necessary to restrict mechanically propelled vehicles to address the impacts arising from the hearing, meeting and seeing of recreational motor vehicles, or their passage, or the works required to manage that use.
38. Mechanically propelled vehicle use of the route impacts on the natural beauty and amenity of the National Park in the following ways:
- Loss of vegetation adjacent to the route
 - Damage to the surfacing of the route
 - Disturbance to the watercourse and the drainage
 - Impact on the setting and the significance of nationally designated and undesignated cultural heritage assets
 - Visual impact of vehicle movement in the landscape
 - Noise impact on wildlife and people
 - Deterrence of use by non-MPV users from presence or anticipation of vehicles
39. Although these factors indicate that a TRO may be appropriate, information obtained during the consultation process suggests that there is a no through route for mechanically propelled vehicles along the section of the route recorded as a public footpath (it is an offence under s34 of the Road Traffic Act 1988 to drive a vehicle without lawful authority on a footpath), and that the rights for motorised vehicle use on the rest of the route are unproven. Therefore it is not considered expedient at this time to proceed with the making of a TRO on this route, but a TRO could be pursued where the evidence shows that issues arising from continued vehicular use persist and that the Authority has power to make a TRO over the affected sections(s) of the route.

Proposal

40. The boulders and signage on site effectively limit the width of vehicles accessing the route. However the fact that a public footpath runs along part of the route and the route is a no-through route for vehicles is to be publicised in an attempt to address the continuing use and the impacts arising from that. Enforcement will be undertaken in consultation with the Highway Authorities and the police over signage and barriers and having regard to the character of the route and impacts on the special qualities of the National Park. Monitoring will be reported as part of the Authority's annual action planning to the March meeting of this committee. If further investigations or clarification of rights require issues to be managed prior to then a further report and recommendations will be taken back to this committee.

41. On this basis and on the evidence and consultation responses and duty under s122 it is proposed that the Authority defers action on proceeding with a traffic regulation order on the route at this current time.

Are there any corporate implications members should be concerned about?

42. **Financial:**
The Authority budget planning (for 2014-15) included increased resources for this area of work in addition to delivering other action relating to the management of recreational motor vehicles and provision has been made to extend this until March 2016. Supplementary costs relate to:
- advertising and site works for any order that is made
 - public inquiry, where the decision is taken to hold one
 - defending potential High Court challenges, including Counsel's fees and an award of costs if unsuccessful.
43. The Authority's Resource Management Team have a standing item on their agenda to monitor external legal costs in relation to TROs.
44. **Risk Management:**
There is an element of reputational risk to the Authority for deployment of a TRO or for not using this power. This issue is likely to be of considerable public interest. The Authority must be confident that the grounds for action are clear, objective and defensible.
45. There is a risk that enforcement and prevention of illegal use will not be wholly effective. There will be a need to monitor and review over the longer-term. Physical measures and signage may be the target of vandalism and may need regular replacement.
46. **Sustainability:**
This report addresses sustainability issues in the context of both the National Park Management Plan and the Authority's statutory purposes, duty and legal powers.
47. **Equality**
The requirements of the Equality Act 2010 have been met in the consideration of proposals on this route and the ongoing requirements to have regard to the duty.
48. **Background papers:**
None

Appendices

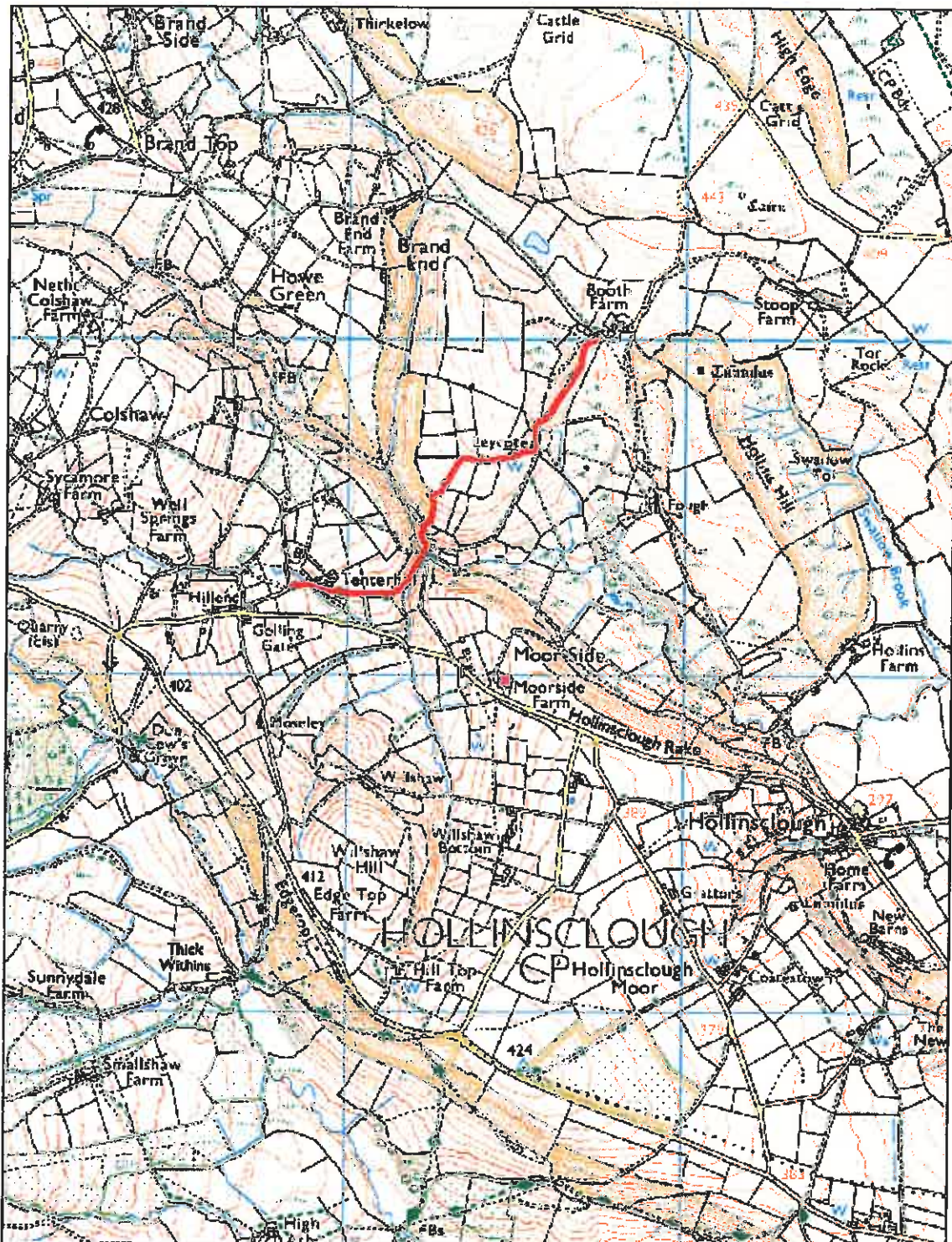
The following documents are appended to this report:






1. Map of the route
2. Summary of the conservation interest
3. List of consultees
4. Consultation responses
5. Grounds for making a TRO

Report Author, Job Title and Publication Date

Sue Smith, Rights of Way Officer, 10 September 2015

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 <p>PEAK DISTRICT NATIONAL PARK</p>		<p>Washgate</p> <p> Routes with proven or possible motor vehicle rights which may be unsuitable</p>	<p>DESIGNATIONS</p> <ul style="list-style-type: none">  Site designated as one or more of: <ul style="list-style-type: none"> - Site of Scientific Interest - Special Area of Conservation - Section 53 Natural Zone  Scheduled Ancient Monument
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Representation on this map of a route is no evidence of a right of way.
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Washgate – Conservation Interest

Ecological interest

A short section of the route abuts onto the southern block of Colshaw Pastures SSSI and Section 3 Semi-natural Woodland/Natural Zone.

The Colshaw Pastures SSSI was designated for its species-rich unimproved grassland and flushed areas.

The Natural Zone designation comprises habitats falling within the Section 3 map defined by the Wildlife and Countryside Amendment Act 1985 as areas whose natural beauty it is particularly important to conserve.

The lane is bordered by a wide range of acid and neutral grassland, heathland, wet flush, scrub and broad-leaved woodland communities, the majority of which are high quality biodiversity habitats. The woodland community comprising bird cherry, eared willow, grey willow, hybrid willows and alder is uncommon in the Peak District. The species rich acid and neutral grasslands are considered to be the highest category in the Peak District. A significant proportion of the adjacent land is managed in Higher Level Stewardship Scheme agreements in recognition of its high environmental quality and the opportunities for positive conservation management.

Locally the verges of the lane support exceptionally high quality grasslands and heathland of importance for biodiversity but also to the visitor experience. Over 80 species have been recorded along the route including Sheep's bit, a Derbyshire Red Data Book plant owing to its rarity and declining population. Managed by only very light and erratic grazing the verges support habitat types and structures that are subtly different to the adjacent farmland and woodland. They therefore add to the complex mosaic of habitats in the area which anecdotally support a very diverse bird and invertebrate fauna. In addition whilst the verges are of value in their own right they also act as a wildlife corridor linking adjacent habitats and sites.

Archaeological Interest

The route runs through a range of Historic Landscape Character areas - Post-1650 Enclosure; regular:Piecemeal/Award; Enclosure of unknown date irregular fields - and is considered to be post-medieval origin.

The packhorse bridge is grade II listed and is identified on the Derbyshire Historic Environment Record (HER) as a heritage asset of local and regional importance whose conservation contributes to the overall cultural heritage of the NP. Also registered on the Derbyshire HER is the location of a former sheepwash and yard area known as Washgates.

Landscape Interest

Washgate lies within the National Park and the South-west Peak Landscape Character Area and adjacent to the Natural Zone.

The National Park is designated for its internationally and nationally important landscape.

The Natural Zone designation comprises areas whose natural beauty it is particularly important to conserve. Within the National Park it comprises the wilderness areas in which the influence of man and of development is less marked.

The overall strategy for the South-west Peak LCA is to protect and manage the distinctive historic character of the landscapes through sustainable landscape management, and seek opportunities to value the diverse landscapes of the South west Peak whilst managing recreation opportunities, woodlands, wildness and the diversity of remoter areas.

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Washgate - List of Organisations and Bodies Consulted – June and August 2015

Person		Cases in which consultation is required	Response
1	The highway authority for the area in which the road is situated. <ul style="list-style-type: none"> Derbyshire County Council Staffordshire County Council 	In all cases	Received No reply
2	The appropriate Crown authority	Where the proposed order relates to or appears to the National Park authority to be likely to affect traffic on a Crown road.	Not consulted
3	The fire and rescue authority for the area in which the road is situated. <ul style="list-style-type: none"> Derbyshire Fire & Rescue 	Where it appears to the National Park authority that the order is likely to affect the passage on any road of fire fighting vehicles.	No reply
4	The NHS trust or NHS foundation trust providing an emergency ambulance service for the area in which the road is situated. <ul style="list-style-type: none"> Derby & Derbyshire NHS Stafford & Stoke on Trent NHS 	Where it appears to the National Park authority that the order is likely to affect the passage on any road of ambulances.	No reply No reply
5	The chief officer of police for the area in which the road is situated. <ul style="list-style-type: none"> Derbyshire Constabulary Staffordshire Constabulary 	In all cases	Received No reply
6	The parish or town council for the area in which the road is situated. <ul style="list-style-type: none"> Hartington Upper Quarter Parish Council Hollinsclough Parish Council 	In all cases	Received No reply
7	Any local access forum for the area in which the road is situated. <ul style="list-style-type: none"> Peak District Local Access Forum 	In all cases	Received
8	Auto Cycle Union	In all cases	No reply
9	British Driving Society	In all cases	No reply
10	British Horse Society	In all cases	No reply
11	Byways and Bridleways Trust	In all cases	Received
12	Open Spaces Society	In all cases	No reply
13	Ramblers' Association	In all cases	Received
14	Cyclists' Touring Club	In all cases	No reply
15	Land Access and Recreation Association	In all cases	Received
16	Natural England	Where the order relates to a road which is within or partly within an SSSI.	Received
17	Campaign to Protect Rural England (Friends of the Peak District)	In all cases	Received

18	National Farmers Union	In all cases	Received
19	Country Land and Business Association	In all cases	No reply
20	Council (Campaign) for National Parks	In all cases	No reply
21	Such other body representing persons that the National Park authority considers are likely to be affected by any provision in the order <ul style="list-style-type: none"> • Peak and Derbyshire Vehicles User Group • Peak Rights of Way Initiative • Trail Riders Fellowship • Peak and Northern Footpaths Society • Peak Horsepower • Peak District Green Lanes Alliance • Green Lanes Association • Disabled Off Road Association • Association Peak Trail Riders 	In all cases which the National Park authority considers appropriate	No reply No reply Received Received Received Received Received No reply Received

Consultations addressed to a local representative for the area where notified to the NPA for this purpose.

Washgate – Summary of Regulation 4 Consultation Responses

Derbyshire County Council, Highway Authority -

- In terms of traffic distribution, this route has no importance as a link road within the highway network. The removal of mechanically propelled vehicles from a route can only be beneficial in terms of the safety of more vulnerable road users and also reduce future maintenance costs. Therefore, there would be no reason to object to such a proposal.
- In terms of the type of restriction that should be used, would suggest something that would enable some form of physical barrier to be erected to ensure self-compliance. Anything that would require a Police presence for enforcement purposes would undoubtedly become abused.

Derbyshire Constabulary –

- The surface itself is in gradual decline and will only get worse over time so the viability of the associated maintenance costs involved has to be questioned and provided there is justification through monitoring an option is to restrict its use by leisure drivers/riders.
- From an enforcement perspective ideally there is a need to introduce physical measures supporting the restriction –the need for access by agricultural vehicles means this is not easily achievable and also the smaller width of motor cycles often allows riders to evade any such measures. Any such restriction cannot be a policing priority, particularly those in such rural locations and without engineering measures in place, there can be no expectation on any routine police enforcement.
- The argument for not restricting its use is dependent on the results of monitoring –what type of traffic use it and how often etc because such a restriction may not be proven necessary. The deteriorating condition of the surface also provides a natural deterrent.
- No evidence to suggest that its use causes issues for the police, but the need for action relates to protecting the surface, so again this comes back to the local authorities satisfaction that such a restriction is needed.
- Signs alone are unlikely to deter unlawful use and this must be borne in mind as part of the local authority's need to manage the expected benefits of such a TRO –practically regular police enforcement cannot be relied upon to make such a restriction effective.
- Washgate travels between Derbyshire and Staffordshire of course so any enforcement implications will be evident for both police forces.

Hartington Upper Quarter Parish Council – believes that the route should be restricted by a permanent Traffic Regulation Order prohibiting use by all recreational motor vehicles at all times. Think that the TRO should be between Ley Cote Farm and Tenterhill Farm. Do feel however, that a possible exemption could be made in the Order for 2 motorcycle trials per year, The Bemrose and the Reliance, as they have used the lane for many years without causing problems. Reasons for proposing this action are as follows:

- Washgate Lane is a beautiful and historic packhorse lane which has been badly damaged by motor vehicle use in recent years. The lane is very narrow with steep banks in places; it is very difficult and dangerous for horse riders, cyclists and walkers to use the lane when it is being used by motor vehicles.
- The historic stone pitching and the wonderful packhorse bridge are very important parts of our heritage and feel that the only way of protecting them for future generations is to prohibit more vehicle use on the lane.
- Following on from this, feel that the excellent work to restore and repair the stone pitching that is being carried out by PDNPA conservation volunteers will be destroyed unless a TRO is put in place.
- The lane and especially the area around the bridge is one of the most beautiful and tranquil places in the National Park. It is mentioned in a number of books and features in several paintings. The area should be a place where people can relax without the noise and pollution from motor vehicles. A TRO would greatly enhance the enjoyment of the area for a great many people.

- The banks and verges of the lane are very rich in plant life as is the area through which the lane runs. This has been confirmed by various ecological studies including recently by Staffordshire Wildlife Trust. Lizards, voles and much other wildlife inhabit the banks of the lane. The best way to protect the flora and fauna of the lane and the surrounding area is a permanent TRO.
- In conclusion feel that a full permanent TRO prohibiting motor vehicles will greatly enhance the amenity of the area for other users, will protect the history and heritage of the lane for future generations and will conserve and protect the ecology of the lane and surrounding area.

Supplemental - Would like to restate our view that a full permanent Traffic Regulation Order should be put in place as quickly as possible. However we recognise that this can take time and we are concerned about the possibility of 4 X 4 use on the lane in the meantime. Any 4 X 4 use would cause great damage to the lane and the excellent restoration and repair work carried out by PDNPA. If there is any possibility of this happening we would strongly urge PDNPA to place a temporary Traffic Regulation Order on the lane immediately to protect the lane while working towards a permanent Order.

Peak District Local Access Forum –

- Has a long history of involvement with this route, and has sought to find ways to improve its management by advising both the Highway Authority and the National Park on ways to do so. On 28th November 2008 a sub group of the LAF met at Losehill Hall to discuss the route. The sub group were asked to comment on how the route could be managed to improve the condition. After discussion the following was recommended: (i) a permanent TRO for recreational motor vehicles (except with specific permission); (ii) a repair of the historical route surface. The sub group agreed the above with one member abstaining. Detailed comments on the route are recorded in the route management plan which were later used as a response to DCC's consultation on a proposed TRO for Washgates in July 2010.
- Since 2010 both DCC Highways and the Peak Park Conservation Volunteers have carried out repairs. There are boulders and signage to restrict the use of the route by wide vehicles.
- On 1st October 2014 the LAF Green Lanes sub group had a site visit to look at the management issues associated with the route and to make further recommendations for improvements. The findings were discussed at the sub group on 2nd July where the members recognized that although significant time and resources had been spent on this route since 2008 (including repairs by volunteers) progressive deterioration, even with limits on width, have made the route inaccessible for some users. The sub group agreed that the use by motorized vehicles is unsustainable and that the environmental significance are considerable.
- It is worth noting that the route is in both Derbyshire and Staffordshire and the LAF urges support from both Highway Authorities.
- The unanimous decision by the sub group was to recommend a permanent full time TRO on motorized vehicles

Byways and Bridleways Trust

- The route should be kept open to use by motor vehicles wherever possible. Do not believe the distinction between highway users in terms of recreational use or otherwise is an attractive distinction. All use of the highway is exactly that, i.e. use of the highway whether by recreational or other types of vehicles.
- If there is an identified problem which is supported by compelling evidence to that effect then would be willing to look at that evidence and form a view on your second question. Hitherto there is no evidence of an issue and your consultation letter makes no reference to issues on this particular route. BBT's view is that a TRO is only needed where there is a particular problem that needs to be resolved.
- BBT Trust wrote to the Council in December 2011 regarding a proposal to limit vehicles wider than one metre. A copy of the Trust's letter is attached. If it is the case that what your

Authority have in mind in 2015 is something similar then our comments from 2011 would remain.

- Can see no reason to restrict the use of the route as far as solo motorcycles are concerned. Any width restriction ought to consider saddled horses as set out in our 2011 letter.
- I have ridden this route on a pedal cycle several times in the last few years (including the ford) and cannot see any reason why motorcycles should be precluded from the use of this public road. There is a view that the ford is an integral part of this ancient highway. Suggest that resolution of the Ford as part of the highway is an essential pre-requisite to any TRO on the route.

Ramblers' Association –

- Support the proposed Traffic Order on Washgate Lane. Are of the opinion that all mechanically propelled vehicles should be restricted from using Washgate Lane, and that the restriction should be permanent. - Staffordshire Area
- Would strongly support the introduction of a Traffic Regulation Order on the Route at Washgate shown on the plan attached to your communication with interested parties. The view is that the area is remote, wild and of scenic, environmental and historical significance. Any kind of motor vehicle on this route would cause damage to the structure of the route, the bridge and the ford. As such vehicle use is inappropriate in this remote area of the National Park.- Derbyshire Dales group
- Suggest that it should be restricted to non motor propelled vehicles. The river crossing is a bridge of considerable historic value, possibly listed and it should be protected from damage by vehicles e.g. motor bikes and 4 x 4s. A restriction would improve the amenity for walkers and enhance the natural beauty of the area. Use should be restricted (we understand that there is considerable history attached to the regulation and use of this bridge) - New Mills & District

Land Access and Recreation Association –

- See that there was a consultation in 2010. That proposal was for an order not prohibiting solo motorcycles, via a one-metre width restriction. Not aware of any matter since 2010 that makes such a 'selective order' no longer appropriate, but there is a matter regarding the width of the route that needs to be addressed before any informed decision can be taken on a TRO.
- The PPNPA has formed the view that the ancient and current highway passes over the bridge, and that the adjacent ford is not highway. Do not think that argument stands up to challenge. Essentially, bridges (and this was mostly foot bridges) on 'old roads' were put in as a facility for pedestrian traffic using the road, where other traffic still had to proceed via a ford. Suspect that you are watching the Brushfield Lane case? Well, this issue is central to that road as well.
- You should, without prejudice to any future TRO report and decision, first 'bottom' the issue of the nature of the highway, particularly with a proper consideration of the rather arcane law regarding highways, improvements, and bridges, in period. Happy to assist but doubt if it can be done by 10 July. Would you please simply decide now to withdraw the matter from committee for further investigation, and push it back one committee 'slot'?
- With respect, you need to get this right as much as anyone else does, and it is not really a usual area of expertise within the Park's remit. To proceed on a false premise could well be a tripwire for another round of acrimony, and I hope that we are getting away from that.

Supplementary - You are going about this the wrong way and, ii) your 'consultation' is invalid anyway. Without prejudice to any further comment or potential challenge, and this below is not exhaustive:

- In your consultation letter of 10 June you said (my emphasis throughout): "The National Park Authority is seeking views on the possibility of the Authority making some form of traffic regulation order to restrict use of the above route by recreational mechanically propelled vehicles."

- The National Park Authorities' Traffic Orders (Procedure) (England) Regulations 2007. 2007 No. 2542, provides: Consultation before publication of proposals: 4. Where a National Park authority proposes to make a traffic regulation order it must, before publishing a notice of proposals pursuant to regulation 5(1)(a), consult the persons specified in the second column of the table in Schedule 1 in the cases specified in the third column of that table.
- The dictionary definition of 'possibility' most apt to your letter is: "a thing that may be chosen or done out of several possible alternatives." The dictionary definition of 'proposes' most apt to the Regulations is: "put forward (a plan or suggestion) for consideration by others." Plainly, Regulation 4 provides for statutory consultation where the Authority has properly considered all management measures (and, indeed, no measures at all) and has come to the view that a traffic order is necessary, and therefore 'proposes' such. Simply, your 'consultation' of 10 June is invalid as drafted and intended.
- In your letter of 21 August you say, "As clarification, the route is a highway and is used for the passage of vehicles although its legal status has not been determined by the Highway Authorities." Your power to make traffic orders comes from s.72 of the NERCA Act 2006: Traffic regulation on byways etc. in National Parks. After section 22B of the Road Traffic Regulation Act 1984 (c. 27) insert— "22BB Traffic regulation on byways etc. in National Parks in England and Wales. This section applies to a road — which is in a National Park in England or Wales, which is— (ii) a carriageway whose surface, or most of whose surface, does not consist of concrete, tarmacadam, coated roadstone or other prescribed material,
- You will see that I have emphasised the words 'is', and 'carriageway'. You say that the unclassified road at Washgates has an uncertain status. If that is the case then you have no power to make a traffic order on the basis that the road may be a carriageway. Is a carriageway = you have jurisdiction. May be a carriageway = you have no jurisdiction.
- In your letter of 21 August you say, "However, a section of the route in Staffordshire is a public footpath which is on their Definitive Map and Statement." Are you sure? Have you looked closely at Staffordshire's definitive map and statement? From what our local contacts have established last week, it seems that FP 10 does not run along the unclassified road to the river crossing, but rather runs between termini on county roads. Can you please confirm that you personally checked the information you gave with SCC, and copy to me the documentation they gave you to confirm your view?
- Respectfully ask you to tell all parties to whom you sent the 'consultation' that it is not in accordance with statute, and that the matter is being taken back for further work. We should, as always, be pleased to assist you to find a fair and balanced management package for this route.

Natural England - The route under consideration is closely sited to the Colshaw Pastures Site of Special Scientific Interest (SSSI). The proposed traffic order will not directly affect the notified interest as it lies out with the SSSI. However, restricting the vehicle usage on this section of PROW would reduce the risk of potential 3rd party damage to the site and therefore Natural England would be supportive of the proposal.

Friends of the Peak District -

- Welcomes the National Park Authority's consultation on the future of recreational motorised vehicular use of Washgate. We have, since the launch of our Take Back the Tracks campaign, lobbied both the National Park Authority and Derbyshire County Council (DCC, the Highway Authority) to protect Washgate from the damage and disturbance caused by motorised vehicle use.
- Given the sensitivity of the historic quality of the route, the conflict between recreational motorised vehicle users (RMVUs) and other users, and the damage caused by RMVUs, FPD believe that a permanent TRO restricting all RMVUs on Washgate between Leycote in the east and Tenterhill in the west is the most expedient method of protecting the environment and public amenity.
- Within the White Peak Washgate provides a tranquil intimate walk that descends steeply on both sides of the River Dove to cross it through a particularly distinctive and charming ford

and on a Grade 2 listed pack horse bridge. At 4feet 6inches wide, the packhorse bridge is particularly vulnerable to RMVU use and its setting is marred by signage warning of a width restriction. The lane both sides of the river used to be stone pitched but has suffered severe damage (see Mark Richards website www.markrichards.info/walk-free/peak-park-and-stride/the-southern-dales-1-16/13-washgate-bridge-and-hollins-hill.html), although recently the setts have been partially restored. Flower rich verges add to the pleasure of the walk.

- Walking west between Washgate bridge and Tenterhill there are some low rocky steps beyond which the lane becomes muddy, rutted with standing water and narrowly enclosed between walls with high or no verges and flourishing vegetation. Washgate east of the bridge offers a narrow winding climb to Leycote. Above the repaired setts there are short ruts and several narrow sections with no verges. Whilst damage to the surface is in part the result of water run-off, the clear evidence of motorbike use and its impacts indicates that such use is a significant factor.
- In 2007, based on the Authority's well tested methodology to assess sustainability of use of green lanes, Washgate scored 14/15 showing that use of the route by RMVUs could not be sustained. In May 2011 DCC decided to make a permanent TRO restricting all vehicles over 1m wide but did not proceed to publish a formal notification of the proposal for making the TRO. Hence no TRO exists on the lane. However boulders at either end of Washgate and at the ford have effected a width restriction since a temporary TRO for repairs in 2008-2009. Vehicle logging during the winter of 2015 confirms that significant numbers of motorbikes, but no 4x4s, continue to use the route particularly at weekends¹. This creates conflict and safety issues with other users, deterring some from using the route, destroys the surface of the lane and
- impairs the tranquillity of the route.
- DEFRA Guidance for National Park Authorities making TROs accompanies the 2007 regulations and identifies the eight grounds for making a TRO on a route as a) avoiding danger or the likelihood of danger; b) preventing damage to a road; c) facilitating the passage on the road (including pedestrians); d) preventing use which is unsuitable having regard to the existing character of the road; e) preserving the character of the road where it is specially suitable for use by persons on horseback or on foot; f) preserving or improving amenities of the area; g) for air quality; and h) conserving the natural beauty of the area, or affording better opportunities for the public to enjoy the amenities of the area.
- We believe that a permanent TRO meets seven of the above eight grounds (we have no evidence for air quality) for making a TRO.
- Landscapes within National Parks are afforded the highest level of protection and use of Washgate by RMVUs conflicts with National Park statutory purposes which are: to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Parks; and to promote opportunities for the understanding and enjoyment of the special qualities [of the Parks] by the public.
- The Defra guidance (page 6) is clear that outdoor recreation experiences within a National Park should enable people to enjoy the special qualities of the area such as scenic beauty and peacefulness, and not detract from the enjoyment of the area by others i.e. quiet outdoor recreation.
- The distinctive intimate character of the route makes it unsuitable for use by noisy trail bikes which create conflict and safety issues with other users, destroy the surface of the lane and impair enjoyment of its special qualities by other users. Indeed trail bikes may deter some from using Washgate. The narrowness of the lane with poor sightlines creates a danger for walkers, cyclists and horse riders who meet a RMVU. In places there are no refuges at all.
- Although the distinctive historic quality of the lane is being restored continued use by RMVUs will destroy the efforts to repair the setts and threaten the integrity of the packhorse bridge and ford, and the extent of the flower rich verges. As several paths converge at the packhorse bridge the route is part of a number of popular circular and through walks that are so important to the cultural heritage and amenity of the area. Removing RMVU rights would also allow all the clutter created by signage warning of the width restriction to be removed from around the ford and packhorse bridge, thereby enhancing the landscape.

- Believe the situation on Washgate justifies complete recreational vehicle restrictions and that only a permanent TRO would expediently deliver seven of the eight grounds for making such an order and fulfil National Park statutory purposes. We therefore urge the National Park Authority to consult on a permanent TRO on Washgate.

Supplemental - This has not altered what we wrote in our previous letter of 6th July that a permanent TRO restricting all recreational motorised vehicle use on Washgate between Leycote in the east and Tenterhill in the west is the most expedient method of protecting the environment and public amenity. However, we are concerned that if there is no TRO in force on Washgate then the obstructing stones are illegal. Since the legal status of the route is unknown, removal of the stones would make the route usable by 4x4 vehicles again. Such use severely damaged the route previously and led to the existing width restriction. If the route became usable again by 4x4 vehicles the ford, the Grade 2 listed pack horse bridge and the restored stone pitching would all be vulnerable to damage. In order to prevent such damage a temporary TRO should be urgently placed on the route to protect it. Defra guidance is explicit that TROs can be used to prevent damage from happening but the authority should be able to demonstrate a reasonable risk that the situation the TRO is intended to prevent would arise. The past history of damage on Washgate demonstrates this risk. We therefore urge the PDNPA to work in partnership with Derbyshire and Staffordshire County Councils to implement a temporary TRO to cover the period of the ongoing consultation on the future management of the route.

National Farmers Union -

- Have visited the Staffordshire end of the route and following consultation with members, we do not have an objection to that section of the route being opened provided that it is managed so that it doesn't deteriorate further. Our member feels that the route should be available for the public to enjoy and this means that it should be accessible to all users. On the Staffordshire side the highway is very steep and narrow and there is potential for conflict if it were open to a wide range of user groups. Therefore any future management should focus on reducing conflict between users and ensuring that it is safe for all user groups to enjoy.
- There is currently evidence of frequent use by motorbikes on the Staffordshire side as the route is partially open. This has led to widespread erosion and damage to the route surface with some very rutted and muddy sections. We would have concerns if the route were to deteriorate further. This erosion does present a risk to WFD status of the River Dove as sediments are washed into local watercourses. We would be concerned if a ford were to be opened up on the river Dove as this could encourage further use and result in additional damage and erosion. The eroded nature of the route means that it would be very attractive to 4 x 4 users and this may mean that there is a significant uplift in traffic if it were opened and consequently a very real risk of damage to the route and surrounding walls. Therefore if use is not restricted there must be a way of regulating traffic, managing the surface and drainage, reducing flood risk and facilitating ongoing repairs to damage in order to reduce the challenge to 4x4s.

Trail Riders Fellowship –

- Welcome efforts on the part of the Peak District National Park Authority (PDNPA) to engage with user organisations, and are pleased to note that the consultation letter invites suggestions for variations of, or alternatives to, a traffic regulation order (TRO).
- Disappointed that this exercise is being initiated under the umbrella of a prescribed TRO process, which is not intended or suitable to be used to consult on such a broad basis. A fair and proper preliminary TRO consultation requires that the consultees are provided with sufficient information upon which to formulate a response. As a bare minimum the general nature of the proposed TRO should be set out, together with the reasons for proposing it. The current exercise leaves consultees speculating as to what the form of TRO is and likewise as to the PDNPA's reasons. It appears that the consultation is not a TRO consultation in the statutory context, but a consultation which seeks to canvass views on how the road could be better managed, if indeed it requires better management.

- The questions that PDNPA presents can be properly accommodated by a non-statutory consultation, which would also be conducive to reducing adversity between the Authority and the users who continue to suffer as a result of unjust TRO's.
- Has concerns that PDNPA is acting beyond its powers by utilising a statutory consultation process. National Park Authorities are only empowered to interfere with the Highway Authorities' roads in very narrow circumstances, those being: where the road is recorded on the Definitive Map, or; where the road is definitely a carriageway and has a surface that is of a prescribed description, and; where no relevant TRO is in force.
- Washgate Lane is not recorded on the Definitive Map and is not subject to a relevant TRO, it does have a road surface that would appear to fit in the prescribed description. It follows that PDNPA could exercise TRO powers (which include the power to consult under regulation 4) if the road is definitely a carriageway. The legislation does not provide for National Park Authorities' to interfere with roads that *might* be carriageways. I have asked to be provided with clarification on this point in order to be able to provide a properly informed response to this consultation. PDNPA have declined to provide their opinion as to the question of whether the road is a carriageway or otherwise. In the absence of this information being provided, the TRF can only speculate on the basis of the PDNPA's reports and action plans which resolve to clarify the status of the road and deny that part of it is a highway.
- Assume that the PDNPA have proceeded to exercise powers on a belief that Washgate lane isn't entirely a highway and that it might be a carriageway. PDNPA does not have the power to do this. Highway Authorities can, and do, utilise TRO's on non-highways and roads that might be carriageways. It is for this reason that Highway Authorities should be involved in meetings with user groups and PDNPA in which the improvement of the green road network can be facilitated. PDNPA are well placed to facilitate such progress and would have the TRF's support should they choose to action this.
- For the aforementioned reasons, are of the opinion that engaging in this consultation, within a statutory context, is not in the public interest. Accordingly, decline to provide answers to the questions set out in the consultation letter.

Peak and Northern Footpaths Society – supports the making of a TRO to prevent all kinds of mechanically-propelled vehicles, except emergency vehicles & those with private rights, from using the Non-Classified Highway known as "Washgate". The TRO should be permanent, in both directions & extend the full length of the route between existing tarmac all-purpose roads. I used to walk this route regularly until the early 2000s & it was a delightful cobbled lane of great antiquity & historic interest. The unfettered use of it by recreational MPVs since then ruined it for all non-motorised users. Any repairs undertaken will not last if the use of the lane is not controlled to prevent further damage.

Peak Horsepower –believes that all motor vehicle traffic (other than for farm and emergency vehicle access) should be permanently prohibited from using Washgate at all times. Do not believe that there are any alternative effective or enforceable means of protecting this route from damage from recreational motor vehicles or which will render it safe for horse riders.

- Understand that there is currently a DCC TRO on Washgate designed to protect the ancient packhorse bridge from use by vehicles over a specified width. This has had the effect of excluding 4x4s from the route. The DCC TRO does not exclude motor bikes. Nor does it exclude quad bikes, which present to horse riders the same danger as motor bikes and, like motor bikes, continue to damage the surface of the route. Our understanding of highway law is that it currently precludes more than one TRO being on the same route at the same time. If PDNPA decides to proceed to a TRO which will achieve the exclusion of all types of motor vehicle from Washgate, we think it will need either to draw up a TRO which aligns with the existing DCC TRO excluding 4x4s, or it will need to ask DCC to lift its current TRO. Believe that six of the legal grounds on which PDNPA can make TROs apply to Washgate:
- TRO on safety grounds: 'For avoiding danger to persons or other traffic using the road or any other road, or for preventing the likelihood of such danger arising' - Washgate used to be a route easily and safely used by horse riders. It had a decent surface throughout its length.

Since recreational motor vehicles began to use it much of the surface has become dangerous. A horse can easily fall in ruts and on bare rock, injuring itself and its rider, and it risks being lamed on surfaces which are large, rough rocks and stones.

- The route is narrow and enclosed. There is nowhere for a horse and rider to get out of the way of oncoming vehicles.
- There is insufficient room for a horse to pass or be passed safely by a 4x4, let alone a convoy of 4x4s.
- The route has unsighted bends. Motor bike and quad drivers often go round bends too fast for safety. They have no means of knowing what is around unsighted bends and due to their engine noise and use of helmets they cannot hear any warnings which horse riders may try to give. For these reasons there is a risk of collision on this route between horses and fast moving motorised trail and quad bikes.
- Horses are frightened by the noise, speed and sudden appearance of trail bikes and quad bikes. A frightened horse will panic, whip round and try to bolt. This can lead to serious accidents, particularly on a surface on which the horse can lose its footing and fall. There is high risk of such accidents on Washgate.
- To be useable safely and in its entirety by riders, the route needs repair, particularly on the Staffordshire side of the border, and we hope that PDNPA can persuade Staffordshire CC to carry out the necessary repairs. However, repair alone will not make Washgate safe for riders because the nature of the route makes it inherently dangerous for it be used by both riders and motor vehicles. Only a full TRO can make riders safe.
- TRO on grounds of 'preserving or improving the amenities of the area through which the road runs' and on the grounds of 'affording better opportunities for the public to enjoy the amenities of the area, or recreation...'
 - Use of Washgate by motor vehicles has led to the exclusion of horse riders from the route and so to the loss of an amenity with high value to horse riders. It is also curtailing the recreation opportunities for riders in the area.
 - The loss of amenity arises from riders choosing not to use the route due to fears over safety and their physical inability to use the route due to surface damage.
 - A local trekking centre run by a member of Peak Horsepower still uses the least damaged and dangerous part of Washgate but the centre says they are able to do so because they always go out in a group and that because they are in a group they can make vehicles give way to them. They say that an individual rider on the route would be very vulnerable.
 - They say that their horses are sturdy cobs which can cope with difficult surfaces. They say that riders with finer bred horses will not use such surfaces and that they do not consider that horses in general can cope with it.
 - Riders with valuable horses used for competitions or hunting will never use such surfaces.
 - The trekking centre says that their horses now have to jump up the large slab step which has been created on the route by motor vehicle damage and that it would be 'impossibly unsafe' to attempt to come down it on a horse.
 - The trekking centre says that parts of the route are so damaged and dangerous that they are impassable on a horse.
 - Know of no individual rider now prepared to risk using the route.
 - The trekking centre says that there can be up to 50 or 60 trail bikes at a time on the route when competitions are being held.
 - Washgate has the legal status of unclassified county road. Unless and until it is proved through the statutory Definitive Map Modification procedure that it has no right of way for horse-drawn vehicles, carriage drivers have the same legal right to use the route as any other user. The dangerous presence of motor vehicles on Washgate and the surface damage which has been caused by motor vehicles mean that at present no carriage driver can make use of an amenity which should be open to them.
- TRO on grounds of the character of the road: 'For preventing the use of the road by vehicular traffic or a kind which, or its use by vehicular traffic in a manner which, is unsuitable having regard to the character of the road'

- Washgate is an ancient paved pack horse route which is part of the historic fabric of the National Park. The surface of the route, including much of the historic pitched paving, has been destroyed or severely damaged by recreational motor vehicles. Some repairs have been done on parts of the route in the past but the repairs are already showing signs of new vehicle damage and other parts of the route are continuing to deteriorate. The extent of the damage which has been done to Washgate indicates that motor vehicles are being driven in a manner which is inherently unsuitable having regard to the character of the road.
- Understand that 4x4s are observing the DDC width restriction and are not now using the route and that the main users are motor bikes. There is evidence on the ground from motor bike tracks that motor bike use alone is damaging those sections of the route which have been recently repaired. Mention this as believe it is clear that motor bikes are being driven in manner which is unsuitable for the character of the road.
- Do not believe that the surface of Washgate can be engineered to support use by recreational motor vehicles without a permanent change in the character of the route.
- TRO on the grounds of 'facilitating the passage on the road or any other road of any class of traffic (including pedestrians)'
 - A TRO excluding motor vehicles will facilitate the passage not just of horse riders but of all classes of non-motor vehicle user. Non-vehicle users are currently either deterred from using Washgate (cyclists and pedestrians) or, in the case of most horse riders and all carriage drivers, they are prevented from using it altogether. A TRO plus repairs will enable and facilitate the passage of all non-vehicle users, including carriage drivers.
- TRO on the grounds of Washgate being 'specially suitable for use by persons on horseback'
 - The Leycote/Longnor/Hartington area is peculiarly ill-served with regard to bridleways and off-road riding routes. Unsurfaced, unclassified roads such as Washgate are therefore particularly important to riders in the area and routes such as Washgate should be made safe for them to use.
 - Washgate is the only through off-road route connecting riders with, and giving them access to, either side of the Hollinsclough valley and as such is of special importance to them.
- TRO on the grounds of 'conserving or enhancing the natural beauty of the area'
 - Peak Horsepower's overriding concern is safety and access for horse riders and these concerns form the basis of our response to this consultation, but our members also value highly the privilege of being able to live and ride amidst the beauties of the National Park. We therefore support the making of a TRO on Washgate on the grounds of conserving and enhancing the natural beauty of the area.
 - The route passes through a SSSI.
 - The Staffordshire Wildlife Trust has identified over 100 species of flora growing on the verges of Washgate.
 - Exclusion of all recreational mechanically propelled vehicles from Washgate will eliminate intrusive loud noise and prevent further damage to the surface of the track and to its verges, banks, flora and retaining walls. All of these are part of the landscape and natural beauty of the National Park which PDNPA has a statutory duty to protect.

Supplemental

- Suggestion that Washgate is part footpath
 - You say in your letter that part of the route is a footpath (FP). Do not believe that this information is correct. Our researcher, an expert on rights of way, has examined historic documents relating to Washgate and its connecting routes and advises that there is no historic evidence for any part of the route being FP. The same documents should be available to the highway authority. Nor is there any signage on the ground to indicate that part is FP.
 - Should Staffordshire County Council (SCC) wish to suggest that part of the route is FP, and should it wish to try to add part of Washgate to the Definitive Map (DM) of rights of way as FP, SCC will need to go through the statutory Definitive Map Modification Order (DMMO) process. This legal process cannot be short-circuited by a highway authority and

it typically takes some years, even in authorities which are actively processing their DM applications and have provided resources for their DM work.

- Understand that the SCC rights of way team has been reduced to one half-time post and that it is some time since that Authority has had the capacity to manage or progress its long list of outstanding DM Modification applications. Think it highly unlikely that SCC would have either the willingness or the capacity to determine what legal rights of way exist on its part of Washgate.
- Should SCC nonetheless find at some point in the future the resources to start a DM process for its part of Washgate, and should it as part of the necessary statutory process determine that part of the route is FP, Peak Horsepower will make a formal objection. A FP DMMO on any part of the route would exclude horse riders from using Washgate as a through route. We would challenge this as we believe we would be able to establish bridleway (BW) rights. Do not wish to be put in this position as an objection to a FP Order on our part will lead to a public inquiry and an unpredictable increase in the length of time it could take to deal with the alleged FP issue through the DMMO process. (Public inquiries into highway authority DM determinations typically take place up to several years after the highway authority's initial determination and Order.)
- Unless and until any part of Washgate goes onto the DM as either footpath, bridleway or restricted byway, that part of the route can continue to be used by motor vehicles.
- PDNPA has the power to put a TRO on any route which is on the definitive map or on any unsealed road not on the definitive map, regardless of its rights of way status. This includes highways on which the rights of way are currently unknown and which may or may not have latent but so far unproven FP or BW or motor vehicle rights. PDNPA put a TRO on the Roych at a time when this route was an Unsealed Unclassified Road on which the rights of way remained unknown and which continue to be unknown. Washgate is no different. It does not even have a DMMO application on it and as explained above it will take years for any DMMO to be processed and enacted.
- There is a pressing need to protect Washgate as quickly as possible - to prevent further damage, to protect the recent repairs, and to restore the whole route as an amenity for horse riders and other non-vehicle users. Believe that the possibility of part of the route being footpath is a) ill-founded and b) a distraction. PDNPA must not allow itself to be distracted. It should press on with a full TRO on the whole route as quickly as possible and make a decision to start the next round of consultation at the ARP committee at its meeting on 18 September as originally stated
- Derbyshire TRO/boulders
 - In original response to the consultation said that we thought there was a Derbyshire County Council TRO on part of the route which had created a width restriction. Your letter explains that this is not the case and that there is no TRO current on the route. This means that PDNPA will not have to deal with the complication of timing its own TRO (should it decide to use one) with the lifting of a DCC TRO, as it did for Long Causeway.
 - Urge PDNPA to liaise with Derbyshire CC to make sure that the boulders which currently prevent 4x4s and any other wide vehicles from damaging the pack horse bridge remain in place. Our understanding of the legal position is that unless and until motor vehicle rights are proven to exist via the statutory DM modification process, neither landowners nor highway authorities are legally obliged to remove any obstructions which may be preventing motor vehicle access.
 - PDNPA could also ask Derbyshire CC to put in place a temporary TRO with a width restriction which will protect the bridge, this TRO to remain in place until the outcome of PDNPA's own decision in the TRO process is known and implemented.

Peak District Green Lanes Alliance –

- Believe that the PDNPA should introduce a Traffic Regulation Order (TRO) banning all classes of motor vehicles on Washgate from travelling in both directions for all days of the year (with the normal exemptions for emergency vehicles, agricultural vehicles etc.) The reasons that PDNPA should adopt this approach are given in our response. Have also detailed why believe that other approaches would be unsuitable.

- Any TRO will need to be worded to ensure that access is maintained for the inhabitants and visitors of both Leycote and Booth Farm from the eastern end of Washgate. This could be achieved either by the wording of the exemption or by changing the starting point of any TRO.
- The status of Washgate is not known. It is currently shown as an ORPA on the OS maps and is on the List of Streets. The PDNPA Route Summary says that it is understood that there are no public vehicular rights over the ford. There are no suitable turning places on the Derbyshire side of the River Dove. Because of this, recommend that PDNPA should consider a width restriction for horse drawn carriage users to ensure that wide carriages do not damage the historic packhorse bridge (which is 4 foot 6 inches wide) over the River Dove or the ford. Do not have the expertise to say what an appropriate width restriction should be to minimise the risk of damage to the bridge.
- Understand that motorcycle trials use the route. It is possible that PDNPA may be asked to include an exemption in the TRO to allow these trials to continue. Urge PDNPA, if it decides to make an exemption for motorcycle trials, to ensure that such trials do not prejudice the grounds on which it makes any TRO. If PDNPA is minded to allow current, long established motorcycle trial(s) to continue, ask that any exemption is worded in a way that considers the future sustainability of the surface of the route and of the ford (if used). Do not think that PDNPA should allow any trials to use the route except established, historic trials (which are currently being run) organised by responsible organisations. Would not wish to see any new vehicle trials allowed on Washgate.
- Use of the route - The route is used by walkers, cyclists, some horse riders and recreational motor vehicle users (mainly motorcycles). PDNPA logging reported in the Route Summary shows that since at least 2010, the route has been used only by motorcycles and not 4 wheeled drive vehicles (http://www.peakdistrict.gov.uk/_data/assets/pdf_file/0009/579474/RS1506-Washgate.pdf) with use highest at weekends. Logging does not detect non vehicle users. Some horse riders are deterred from using the route because of the perceived danger of meeting motorcycles in the narrow sections on both sides of the River Dove. The whole route is still used by some more skilled and experienced horse riders who feel competent to cope with the surface and are prepared to encounter motorcycles.
- Repairs to the route - The route was closed to all motor vehicles by a Temporary TRO between April 2008 and May 2009 for urgent repairs by DCC. During this period the surface started to solidify and vegetation grew holding it together. After the route was reopened to motorcycles the surface became looser once more. Where DCC laid a surfacing material called “top track” motor bikes tended to develop grooves in it which led to rain water washing it away. On a site visit on 5 January 2012 it was seen that there was much loose material on the track and that nearly all of the “top track” had disappeared. On the line used by motor bikes there was no vegetation. This evidence suggests that motor bikes are damaging Washgate. PPCV volunteers have since repaired part of the setts/paving/pitching on the descent to the River Dove on the Derbyshire side of the route.
- Motorcycle Trials - We understand that motorcycle trails have been using Washgate for many years. The programme for the most recent Bemrose trial on Sunday 8 March 2015 gives a potential start list of 150 competitors, although the results show that only 93 actually did the Washgate section. These numbers compare with a total of 195 motorcycles logged in the 85 days from 21 Nov 2014 to 13 Feb 2015 (reported in the PDNPA Route Summary.) Suspect that this volume of one use on one day could cause damage and may also result in conflict with other users.
- Reasons why we believe regulation of recreational motor vehicle use by a Traffic Regulation Order can be justified.
- For avoiding danger to persons or other traffic using the road or any other road or for preventing the likelihood of any such danger arising”
 - Noise - the noise made by revving motorcycle engines frightens some horses.
 - Width - The narrow enclosed nature of the steep section of the route on the Derbyshire side means there are potential conflicts between motor vehicle users and other users.

DCC's report (2011) on a possible TRO says that this part of the route "is barely wide enough to accommodate a single 4x4 vehicle of usual (1.8m) width". The narrow width of the packhorse bridge (Grade II listed) means that it is unsuitable for use by wide vehicles. Have elaborated more fully on this. This is why we would support a width restriction on wider horse drawn carriage users.

- The path on the Staffordshire side of the route is also narrow. This again could lead to a conflict between vehicle users and non vehicle users.
- Sightlines - There are problems with visibility in the walled section of the Derbyshire descent to the River Dove. Vehicle users can not see what lies ahead and therefore may be encouraged to go too fast.
- Steepness - The route descends steeply to the River Dove on both sides of the river. Vehicle speeds often increase on steep downhills. Increased speed means increased stopping distances. Steep uphill often result in increased revving and wheel spin which can damage the surface. Dangerous surface - The surface on the Staffordshire part of the route is in poor condition as the route climbs from the River Dove. There are deeply eroded steps. Very uneven surfaces increase the risk of stumbling and falling for all non vehicle users. Believe that continuing use of this section of the route by recreational motor vehicle users (RMVU) will increase the rate of erosion and hence the risk associated with dangerous surfaces.
- For preventing damage to the road or to any building on or near the road
 - Local residents remember there being setts/paving/pitching on both sides of the river to make the descent and ascent easier for pack horses. The paving on the Staffordshire side has nearly completely disappeared in living memory. The original paving has been virtually destroyed on the Derbyshire side.
 - Dodd and Dodd "Peakland Roads and Trackways" shows a photograph taken in 1972 of the undamaged paving on the Derbyshire side (Page 87 of the Third edition).
 - Mark Richard "White Peak Walks" includes a drawing of the undamaged pitching in the 1988 edition. The Second Edition published in 2009 refers to the subsequent damage on both sides of the river.
 - PPCV volunteers are still repairing the paving on the Derbyshire side and the repaired paving will inevitably suffer the same fate if motor vehicles are allowed to continue using the route. There are two causes of erosion, vehicles and water, but vehicles are the initiating cause. Skid marks on the stones are evidence of the forces exerted on paving stones by vehicle wheels, by power applied on ascent and by braking on descent. This loosens the stones, allowing water to get in and wash them out.
 - A TRO would protect these repairs from further damage by motor vehicles and enable visitors to see the route as it was in historic times and up to the 1980s.
 - See also comments under the heading of "Repairs". We believe that the earlier repairs carried out by DCC were damaged by the continued use of the route by motor cycles.
 - The packhorse bridge (Grade 2 listed) is narrow (4 foot 6 inches or 1.3 metres wide.) There is no turning place on the Derbyshire side near the bridge. As explained in the "Summary", PDNPA and DCC understand that there are no public vehicle rights at the ford. If this is correct, a TRO is needed to protect the bridge. Believe that this can be best achieved by banning all recreational 4 wheel drive vehicles from Washgate via a TRO. Believe that it will be necessary to restrict the width of horse drawn carriages able to use the route. Do not have the expertise to say what an appropriate width restriction for horse drawn carriages would be to protect the bridge but intuitively something of the order of a metre would seem appropriate.
 - As described earlier under "Dangerous surface", the surface of the ascent from the river on the Staffordshire side is poor and a TRO would help protect the "steps" from further damage by motorcycles and conserve the small remaining areas of paving.
- For facilitating the passage on the road or any other road of any class of traffic (including pedestrians)
 - This route is valuable to walkers, horse riders and cyclists as it is a through route in its own right and joins other public footpaths and a bridleway at the bridge. If recreational

- motor vehicle users no longer had access to this route, it would benefit these non-vehicle users and facilitate their passage.
- Some horse riders no longer use the route because of concerns of meeting motor cycles on the narrow and steep sections. Effectively some horse riders are being denied access to Washgate. A TRO would encourage those horse riders whose horses could cope with the damage on the Staffordshire part of the route to return to using it.
 - One of the special qualities of the Peak District National Park is the “Opportunities for outdoor recreation and adventure”. According to DEFRA, recreation in this context “suggests a focus on quiet outdoor countryside recreation, associated with the wide open spaces, wildness and tranquillity to be found within the National Parks.” A TRO would help all non vehicle users experience this tranquillity on Washgate and further restrict recreational motor vehicles, whose presence is inappropriate for a National Park and extremely damaging on unsurfaced routes.
 - For preventing the use of the road by vehicular traffic of a kind which, or its use by vehicular traffic in a manner which, is unsuitable having regard to the existing character of the road or adjoining property
 - Believe that it is important to protect the historic character of this route and prevent damage to the packhorse bridge and the repaired setts/paving/pitching. Believe that continuing to allow recreational motor vehicles to use the route could result in the historic character being destroyed for the reasons given.
 - For preserving the character of the road in a case where it is specially suitable for use by persons on horseback or on foot
 - Local riding stables used to use the route with both adults and children. The deterioration of the surface and the fear of meeting motorcycles on the narrow, sunken sections has deterred all but extremely competent horse riders with placid mounts from using the route. A TRO would encourage other horse riders to start re-using the route and would also allow all non-vehicle users to experience its original character.
 - For preserving or improving the amenities of the area through which the road runs and Section 22 (2) for the purpose of conserving or enhancing the natural beauty of the area, or of affording better opportunities for the public to enjoy the amenities of the area, or recreation or the study of nature in the area. - Because the reasons for supporting a TRO on these grounds are so similar we have dealt with these sections of legislation together in order to avoid excessive repetition. “Amenity and natural beauty” is a statutory term derived from Section 5(2) of the National Parks and Access to the Countryside Act 1949 (as amended and as informed by Sections 59 and 99 of the Natural Environment and Rural Communities Act 2006). These terms are discussed in detail in the DEFRA guidance “Public Rights of Way: Guidance for National Park Authorities making Traffic Regulation Orders under section 22BB Road Traffic Regulation Act 1984” pages 5, 6 and 7. Have used this information to guide our response in this section.
 - Natural Heritage Features - Appendix 1 of the PDNPA Route Summary details ecological surveys carried out by PDNPA in 2008 and 2015. Attach as part of our submission a copy of a Staffordshire Wildlife Trust survey of the route which lists all the flowers and birds seen when they visited. The verges of the route are species rich. Believe the plant life along the route is at threat from motorcyclists driving on those verges. There is evidence of off-piste activity on the verges near Leycote. Recent press reports have highlighted the importance of verges for plants. One of the special qualities of the Peak District National Park is the “Importance of wildlife and the area’s unique biodiversity.”
 - Off piste activity damaging the ford - It is understood that there are no vehicle rights at the ford beside the packhorse bridge. Vehicles have used the ford and damaged the banks. This damage is visually intrusive degrading the amenity of the location and the setting of the packhorse bridge and may also be detrimental to the river ecology (DCC report on possible TRO, 2011). In addition, visually intrusive boulders and signs have been placed in the area by the Highway Authority to reduce future damage. A TRO would mean the boulders and signs could be removed and in time, the damage to the river banks might heal. It is clear from ride reports and videos posted on the internet that many

- motorcyclists use the ford, indicating that recent vehicular damage to the banks is due to motorcycles, not 4x4 vehicles.
- Cultural Heritage Features - Appendix 2 of the PDNPA Route Summary describes the history of field enclosure in the area. Enclosures have formed the network of stone walled fields in the National Park. Dodd and Dodd describes the packhorse routes in the Upper Dove and Manifold Valleys in Section 5.7 of “Peakland Road and Trackways.” They describe how the route forms part of the network of packhorse routes in that area. They also describe the packhorse bridge (Grade II listed) and the paved packhorse way (largely destroyed at the time the third edition was published but now being restored on the Derbyshire side by volunteers.) See also this submission which gives more detail of the damage to the surface of the track and the potential for damage to the bridge. One of the special qualities of the Peak District National Park is the “Thousands of years of human influence which can be traced through the landscape.” The walls beside the track, as well as the packhorse route itself, are part of the cultural heritage. On other routes, dry stone walls have been destroyed by RMVUs (either by collisions or by removing coping and other stones near very muddy stretches to fill in hollows). Stone walls are mentioned in the special qualities of the National Park. Believe that a TRO would help preserve this cultural landscape for future generations.
 - Landscape Quality and Scenic Quality - The route falls within the South West Landscape area. The overall impression of the route is of a mainly narrow sunken lane through pastoral farmland which descends steeply to the River Dove. The river area is particularly attractive. In places there are extensive views of the upland areas to the east and west of the River Dove. The Peak District National Park has many varied landscape types. Washgate illustrates a beautiful pastoral landscape around a steeply incised river valley.
 - Tranquillity - “Opportunities to experience tranquillity and quiet enjoyment” are one of the special qualities of the National Park. This part of the National Park is far from major roads and is relatively isolated with scattered farms rather than villages close together. Without the noise of motorcycles, it would be a most tranquil area.
 - Value of the route to non vehicle users as an amenity and for recreation - Four footpaths, one bridleway and Washgate converge on the bridge over the River Dove. This means that Washgate can be used as a through route or to access other paths. There is an extensive network of paths for walkers in the general area. There is also the potential for horse riders and cyclists to create a number of routes using Washgate.
 - Believe that all the reasons given above support a TRO under the Road Traffic Regulation Act 1984 Section 1 (f) and Section 22 (2).
 - Other Options Other than a Full TRO - have considered other possible options for managing recreational motor vehicle use on Washgate and have briefly given our reasons why we believe they would be inadequate.
 - Voluntary Restraint - Voluntary agreements suffer from the defect that many vehicle users are not members of recognised organisations; even members of these organisations may not abide by them; and the organisations themselves have no effective sanction over their members. There are no sanctions against users who deliberately ignore voluntary restraint. DEFRA recognises this in “Making the Best of Byways” December 2005 page 26 “Discussions with authorities when drafting this guide indicate that voluntary restraint is widely seen as ineffective in managing mechanically propelled vehicle use of byways.” However DEFRA goes on to conclude “Voluntary restraint can be a useful tool for management of byways where reductions in mechanically propelled vehicle traffic is desirable but not where the prohibition of mechanically propelled vehicles is agreed to be necessary.” Do not believe a simple reduction in use of vehicle traffic is the solution to the problems on Washgate. Experience of voluntary restraint on The Roych and Minninglow Lane (both in the Peak District National Park) suggests that the lack of sanctions results in a significant minority of recreational motor vehicle users ignoring them. Have observed this behaviour mirrored in other areas of the country – both in National Parks and outside. Therefore would not advocate a voluntary agreement on Washgate.
 - Partial Traffic Regulation Orders By Class of user or width - 4x4s, being wider, make it harder for other users to pass them and cause more damage. However, motorcycles generally drive

much faster, and often in larger groups. Excessive revving of their engines can cause wheel spin and on unconsolidated surfaces can throw-off large quantities of earth, so the erosive effect may not be much less. The noise of motorcycles is more intrusive. Tranquillity is an important character of a National Park. Horses are frightened by the noise of motorcycles but not by the noise of 4x4s. Motorcycles are thus more likely to cause danger to horse riders. Do not believe that banning only one class of recreational motor vehicle user would be sufficient to resolve the problems of Washgate. However, do believe that PDNPA should consider a width restriction for horse drawn carriages.

- Seasonal Restriction - A seasonal restriction is unlikely to protect Washgate from further damage to the surface. Generally seasonal restrictions are in the winter when other use is lower anyway. Seasonal TROs have been used by Highway Authorities in other parts of the country to protect unsealed and unsurfaced routes on heavy clay soils which are vulnerable to damage during wet weather. Increasingly, these HAs are having to extend these TROs to cover other periods at their discretion. Moreover seasonal restrictions do nothing to counter danger, loss of amenity etc. to other users when they are not operative.
- Time Restriction - Banning night time use, would not deal with the loss of amenity to other users during the day time when recreational use is greatest. Do not believe a TRO applying at weekends only would be sufficient.
- One way system - A one way system may not reduce the volume of recreational motor vehicle use on Washgate. In addition horse riders believe that one way systems increase the danger to them because vehicles, particularly motorcycles, may travel faster on a one way system even approaching blind summits and bends.
- A Permit System - A permit system would cause additional administration for PDNPA and would involve adding additional gates to the route (which would need permission from the Highway Authorities). Evidence received from contacts in the Lake District where the Lake District National Park use a permit system on one route, suggests that more vehicles use the route than have been authorised and that the code for the combination lock is passed between vehicle users. Therefore do not believe that a permit system would be effective.
- Alternative Routes for a Recreational Motor Vehicle Users if a Full TRO were imposed - The alternative routes on sealed and surfaced roads from Booth Farm to Tenterhill are considerably longer. A full TRO banning recreational motor vehicle users from using Washgate would deprive them of the opportunity to drive on this unsealed and partially unsurfaced route and to test their driving skills on the "steps". However, on balance believe that other users (walkers and cyclists and hopefully more horse riders if the Staffordshire part of the route were to be repaired) would best be served by a full TRO on this route. The loss of amenity to recreational motor vehicle users is outweighed by the gain in safety, amenity and opportunities for outdoor recreation for other users; by the preservation of this historic route; and by expediting the healing of the route.

Supplemental - Do not wish to alter anything in the body of our report but wish to add these additional paragraphs to our summary:

- Do not believe that the PDNPA TRO consultations and the considerations by the ARP Committee should be halted whilst the status of all or any part of the route is determined. Would like to see the ARP Committee reaching a decision on a TRO at its meeting on 18 September 2015 as originally planned.
- Believe the clarification that there is no existing TRO on the route will lead to a request being made to either or both of Derbyshire County Council and Staffordshire County Council to remove the boulders (that effectively prevent wider vehicles using the route) and the signs that imply there is a width restriction on Washgate. If either or both of these Highway Authorities decide that such a request must be complied with, then PDNPA should liaise with Derbyshire County Council and Staffordshire County Council with a view to placing a Temporary Traffic Regulation Order (TTRO) on Washgate. If neither County Council will do this, then PDNPA should place the TTRO itself. The purpose of the TTRO would be to prevent serious damage to the route by wider vehicles and/or the likelihood of danger to the public, while the TRO consultation is in progress. Evidence for supporting such a TTRO is

contained in the body of our original submission where we have discussed the effect of 4x4 vehicle use on the route.

- Note the clarification that the status of the route has not been determined by the relevant Highway Authorities and that a “section of the route in Staffordshire is a public footpath which is on their Definitive Map and Statement.” Believe that this is a reference to Hollinsclough Footpath 10. We think there appears to be a discrepancy between the Definitive Map and accompanying Statement for this footpath. If the information about a section of the route being a public footpath came from Staffordshire County Council, we believe that PDNPA should ask SCC why it has not put up signs on this part of the route indicating its footpath status and warning motor vehicle users that use is therefore an offence under section 34 Road Traffic Act 1988. If this information came from some other source, SCC should be asked to verify it, as this will affect the duration of any TTRO.
- We do not believe that the status of any part of the route should alter the scope of a TRO on Washgate. We believe that it would be preferable (and simpler for users to understand and the Police to enforce) to place a TRO on the whole of the route rather than distinguish between different portions of the route, as the arguments in favour of a TRO apply to all of the route. The ability of PDNPA to place a TRO on the whole of the route is not compromised if part of the route is shown as a footpath on the Definitive Map and Statement.

Green Lanes Association - minded to oppose any permanent TRO on the Washgates route, there are issues of management which need attention before any such proposal should be made by the PDNPA.

- Your letter dated 21st August contains inaccuracies regarding the route and is considered misleading. Staffordshire CC have confirmed to us that FP10 doesn't run alongside or over Golling Gate, FP10 terminates at a midpoint of Golling Gate. Debbie Bailey, Land Charges dept. in Stafford has reported a discrepancy in their online map showing Golling Gate, D1026, terminating 20 metres short of the River Dove. Their archive paper map, dated 1922, shows Golling Gate terminating at the river.
- It is evident from the alignment of the Derbyshire and Staffordshire elements of the Washgates route that the ford was/is an integral part of the highway, and the 1.5m wide bridge (which has been used as an excuse by the Authorities to illegally block the rest of the route with boulders and standing stones) is offset from the ford, thus forcing a short detour from the original track. This would not therefore have been the original route for horses and carts which would have used the ford before (and no doubt after) the bridge was built.
- It is true that 4x4s have not used the route since boulders and signs were installed, but legally the blue road signs have no status as the boulder obstruction has no supporting TRO and no other legal basis. The fact that there are blue road signs does however indicate that the route has vehicular rights, or the highway authority would not have erected such signs to advise limited vehicle width.
- Believe that other management arrangements could be considered for this route, such as clearance of the obstructing vegetation along the route and removal of the illegal rock blockages, and restoration of the original width of the route. Instead of a TRO a voluntary restraint scheme could be agreed with LARA and the user groups which could restrict the size and/or weight of vehicles.
- With regard to the PDNPA aims of protecting the 'natural beauty' of the area, the large blue road sign should be removed from the vicinity of the bridge, as it is an eyesore and not legal. The bridge and its environs are not enhanced by such signs, or the artificial obstructions in the highway and the river ford.

Association of Peak Trail Riders

- Use - this particular route is of significant value to motorcycle trail riders, yet of little value by comparison to other users. It is key in many ways to a route used by many experienced riders. This lane is well known to trail riders all over the country and many come to ride this particular lane as part of a Peak District riding experience. To close it to motorcycles would

be closing a major attraction to tourism. The damage to local business and tourism in general would be devastating. As such, any closure or restriction to this lane could be considered as sabotage to local businesses and a demonstration of a possible anti motorcycle agenda by the authority since once again following similar closures and consultations it is only motor vehicles and motorcycles rather than any other user that the authority is considering to impose restrictions by way of a TRO order.

- Should it be used ? - it should be used. Strongly recommend this that this lane be left open to all users including motorcycles. It does not appear to us be in the general public interest not to use this lane for the reasons explained above.
- Alternative - As this lane is used in both directions regularly, in all seasons of the year do not recognise any alternative other than the status of open to all users and motorcycle traffic at all times and in both directions.
- Observation evidence - the route is mostly made up of rocky terrain especially on the climb in or out ward from the river section in both directions. Having visited the lane in question on the 20th of June 2015 could not find any visual evidence of tyre marks or tread pattern imprinted on any area of the rock section in either directions which shows the lane can sustain many years of usage. On the date I visited I did not see evidence of long term damage (so called) apparent to the hard surface areas of the route that could have been caused by motorcycles. The entry point from the Golling Gate end has an overgrown single track path at times with a mixed surface of soil and rock. which was much wider in past years. Without regular vehicle use to this particular part would suggest this part would soon become overgrown so therefore requiring maintenance to sustain access by foot in the long term. Feel access by motorcycles is actually assisting with the preservation of natural access for all users at this particular approach to the lane.
- Have made a short film that illustrates the cause of erosion on the Washgate lane. This film forms part of our submission and can be viewed by following this link: https://youtu.be/-xyO_igmVfU
- As with all categories of trails, footpath, bridleway, byway or 'unclassified county road' the natural process of water erosion, assisted by frost action damages even the strongest surface. The key factors being steepness of slope, lack of water breaks and un-maintained / poor drainage. In the Washgate example the process is proven due to the flat sections at each end having an un-eroded base, the steep slope sections being mostly clear of loose rocks and debris, and the lower sections approaching the river being strewn with large debris fields of boulders.

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Grounds for making a Traffic Regulation Order

Under the Road Traffic Regulation Act 1984 (RTRA) as amended by the Natural Environment and Rural Communities Act 2006, a National Park Authority is able to make a TRO for any relevant road or part of a road where it appears to the Authority making the order expedient to make it:

- (a) for avoiding danger to persons or other traffic using the road or any other road or for preventing the likelihood of any such danger arising (s1(1)(a) RTRA 1984)
- (b) for preventing damage to the road or to any building on or near the road (s1(1)(b) RTRA 1984)
- (c) for facilitating the passage on the road or any other road of any class of traffic (including pedestrians) (s1(1)(c) RTRA 1984)
- (d) for preventing the use of the road by vehicular traffic of a kind which, or its use by vehicular traffic in a manner which, is unsuitable having regard to the existing character of the road or adjoining property (s1(1)(d) RTRA 1984)
- (e) (without prejudice to the generality of paragraph (d) above) for preserving the character of the road in a case where it is specially suitable for use by persons on horseback or on foot (s1(1)(e) RTRA 1984)
- (f) for preserving or improving the amenities of the area through which the road runs (s1(1)(f) RTRA 1984)
- (g) for any of the purposes specified in paragraphs (a) to (c) of sub-section (1) of section 87 of the Environment Act 1995 (air quality) (s1(1)(g) RTRA 1984)
- (h) for the purpose of conserving or enhancing the natural beauty of the area, or of affording better opportunities for the public to enjoy the amenities of the area, or recreation or the study of nature in the area. This includes conserving its flora, fauna and geological and physiographical features (s22(2) RTRA 1984).

A “relevant road” is any road which is within the National Park which is shown on a definitive map and statement as a byway open to all traffic (BOAT), a restricted byway, a bridleway or a footpath, or a carriageway whose surface, or most of whose surface, does not consist of concrete, tarmacadam, coated roadstone or other prescribed material.

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7. ACTION UPDATE ON HURSTCLOUGH LANE (A7622/SAS)

Purpose of the report

1. This report provides an update on the progress, since March 2015, with the implementation of the Authority's Strategy for the Management of Recreational Motorised Vehicles in their Use of Unsealed Highways and Off-road.

Recommendations

2. **1. That the progress is noted and that a follow-up be provided to this Committee in 6 months' time as part of the annual action planning.**

Policies and legal obligations

3.
 - National Park Management Plan – Partnership for Progress 2012-17 –W14
 - Strategy for the Management of Recreational Motorised Vehicles in their Use of Unsealed Highways and Off-road, and Procedure for Making Traffic Regulation Orders (TROs).
 - Sections 5(1) and 11A of the National Parks and Access to the Countryside Act (NPACA) 1949

Background

4. On 20 March 2015, Audit Resources and Performance (ARP) Committee approved actions in the key areas of work required to deliver the revised Strategy on managing recreational motorised vehicles (Minute 17/15). The Green Lanes Action Plan focused on the priority routes where the need for improved management had been identified. At Hurstclough Lane, this included actions to monitor the use and condition of the route and to support the work by Derbyshire County Council as the Highway Authority to carry out repairs and determine the legal status.
5. At the meeting a petition was presented which called for a traffic regulation order to exclude permanently from Hurstclough Lane both 4x4s and motor bikes. The signatories considered that it was a valued local amenity and the presence of motor vehicles is a public nuisance and inappropriate on grounds of danger, damage, or amenity.
6. In response to this, it was reported that works were scheduled to be undertaken by Derbyshire County Council on this route. It was also considered that the actions plans identify actions appropriate at that time but do not preclude further actions as appropriate nor require action to be pursued in the event of a change in circumstances. No proposal has been identified for the Authority to consult on a traffic regulation order on this route and the repairs may result in a temporary closure to all users until the works have been completed and hence could affect the usefulness of any consultation. It was agreed that an update report would be provided in 6 months' time.

The Route

7. Hurstclough lane runs from Gatehouse near Hathersage to Bamford. It is approximately 1.5 km long. A map showing the route is provided in Appendix 1. There are properties at either end of the route. The route is narrow, steep and sunken and repairs to the surfacing and drainage are required. It is an important recreational asset for all users.
8. The route was given a score for the sustainability analysis undertaken in 2011 which indicates the scale of management problems associated with this route. Issues identified in the preparation of route management reports relate to user conflict and the nature and

condition of the route. Detailed route management information is available at www.peakdistrict.gov.uk/priorityroutes.

Update

9. Derbyshire County Council are finalising designs for consultation with the Peak District Local Access Forum and other stakeholders and this is said to be imminent for the works to take place as soon as practicable. The works will comprise surfacing and drainage works. In addition, the route has been confirmed as a Byway Open to All Traffic by an Inspector appointed by the Secretary of State.
10. The route summary report provides details of use, condition, and consultations and has been updated to incorporate latest use figures and reports from a site visit by the Peak District Local Access Forum in May 2015.

Proposal

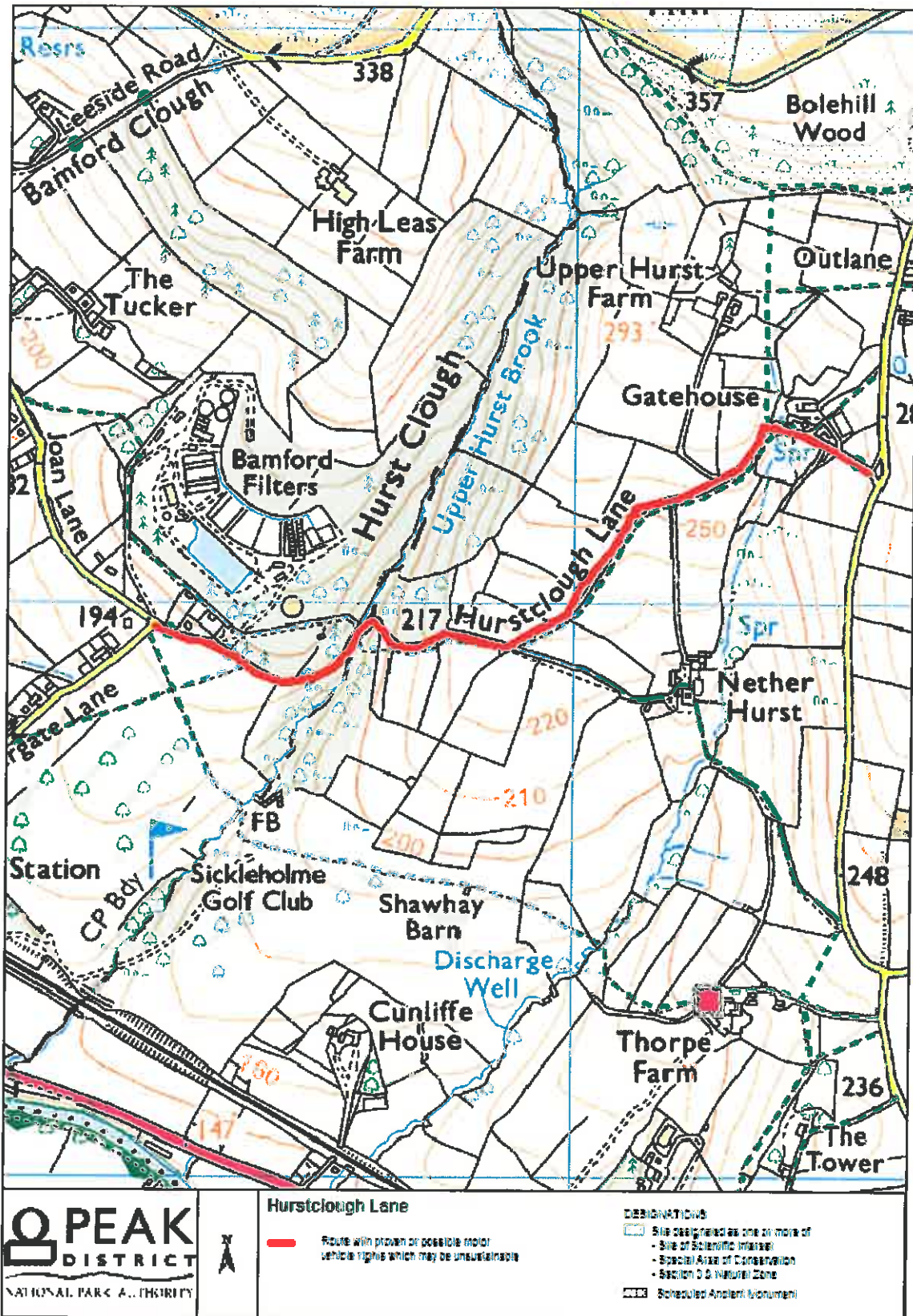
11. It is proposed that this progress report be noted.

Are there any corporate implications members should be concerned about?

12. **Financial:**
The Authority budget planning (for 2014-15) included increased resources for this area of work in addition to delivering other action relating to the management of recreational motor vehicles and provision has been made to extend this until March 2016.
13. **Risk Management:**
There is an element of reputational risk to the Authority in respect of expectations on the part of third parties not being met. There is also the potential for legal actions as a result of actions arising from the strategic stance set out. However the Strategy and Procedure are clearly grounded in respect of the Authority's legal powers and abilities and have been drafted within realistic parameters in terms of deliverability.
14. There is a risk that enforcement and prevention of illegal use will not be wholly effective. There will be a need to monitor and review over the longer-term. Physical measures and signage may be the target of vandalism and may need regular replacement.
15. **Sustainability:**
This report addresses sustainability issues in the context of both the National Park Management Plan and the Authority's statutory purposes, duty and legal powers.
16. **Equality**
The requirements of the Equality Act 2010 have been met in the consideration of proposals on this route and the ongoing requirements to have regard to the duty.
17. **Background papers:**
None
18. **Appendices**

Appendix 1 – Map of the route
19. **Report Author, Job Title and Publication Date**

Sue Smith, Rights of Way Officer, 10 September 2015



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8. STANAGE-NORTH LEES PROGRESS REPORT (PM 6193 /JRN)

Purpose of the report

1. This report, as recommended by the September 2014 ARP committee, updates Members on the management of Stanage-North Lees and reports on the progress of the business plan to achieve full cost recovery.

Recommendations

2.
 1. **Members endorse the approach adopted in the draft management plan and the proposals for further consultation and completion of the plan**
 2. **Members acknowledge the progress made toward achieving Full Cost Recovery and with regard to increasing the delivery of our statutory purposes at Stanage-North Lees, including the campsite.**

How does this contribute to our policies and legal obligations?

3. Stanage/North Lees is a conservation asset for the National Park that brings pleasure and inspiration to millions.

As detailed in the September 2014 report it contributes to the majority of our corporate outcomes. In addition it is central to all four of the Authority's new directional shifts.

S1 Develop strong commercial and fund raising activities
S1a, b and c. Giving, income generation and fund raising

S2 landscape Scale Delivery
S2a. Nurture partnerships, in this case the Sheffield Moors Partnership

S3 Create inspiring visitor experiences
S3b Enhance visitor experience at our assets

S4 Help people connect with the Park
S4a and b. Nurture volunteers and improve access for less represented audiences.

It is also at the heart of the second cornerstone.

C2 Our Assets
C2a Excellence in our property and C2c Supporting our brand

Background

4. Stanage-North Lees is one of three major properties owned and managed by the Authority. It includes moorland, dramatic gritstone edges, woodland and farmland, all of exceptional scenic, biodiversity and cultural heritage value, in addition to a small campsite, farm complex and North Lees Hall.
5. Following considerable debate over the future of the property in 2012 and 2013 a new Vision for Stanage-North Lees was developed, and a new management team put in place in 2014. The new team has been tasked with both maximising the opportunities for delivering the Authority's directional shifts and moving towards full cost recovery.

6. The vision summary is as follows with a full version available at http://www.peakdistrict.gov.uk/_data/assets/pdf_file/0005/508352/Vision.pdf

Our Vision

To care for, enjoy and promote understanding of Stanage-North Lees in a sustainable way which respects and enhances wildlife, cultural heritage and landscape for everyone, forever.

Progress

7. Management Plan

In partnership with Stanage Forum steering group, an independent body representing user groups and local people, a new management plan for Stanage-North Lees is being developed. The proposal is to take the plan to an open meeting of the forum on 31 October 2015, followed by a public consultation period with the aim being to have finalised the plan by the end of December 2015. Stella McGuire has represented Authority members on the steering group and has been intimately involved in the development of the management plan.

The draft plan is in two parts:

1. A summary document will be available both on our website and as hard copy, a draft of which is attached as Appendix I.
2. A detailed management plan as a web-based document only.

The management plan will be complemented by a detailed action plan which outlines the specifics of how we intend to meet our aims and objectives with timescales and responsibilities for implementation.

The plan is split into four parts (Landscape, People, Connections and Resources) mirroring the four sections of the Vision, and is designed to deliver our statutory purposes and the National Park mission. The plan also recognises that everyone has a part to play in the management of Stanage-North Lees. It is 'Ours to Care For'. This short phrase expresses the essence of what we are trying to achieve. It represents the great value of this landscape and our collective responsibility for its future.

8. Campsite

ARP Committee in January 2015 agreed to continue to manage the North Lees Campsite in house with up to £60,000 capital investment financed from borrowing, and ask Officers to prepare a detailed Business/Mitigation Plan for consideration by the Committee in September 2015.

Four camping pods were introduced to the campsite in 2015 in time for the school summer holidays. It is proposed to carry out small-scale improvements to the campsite building in Autumn 2015. These improvements have been coupled with the development and implementation of management and action plans including a marketing plan (see Appendix II).

Feedback from campsite users continues to be very positive including feedback from the users of the camping pods. No-one has suggested that the pods detract from the nature and character of the site whilst the camping pods appear to be enabling a wider range of people to experience camping and the National Park, including young

families, people travelling on foot and single females. An occupancy rate of 75% was achieved during the two weeks of July that they were operational and close to 95% in August. The income from the pods (up to the end of August) is £4347 which is 87% of the expected loan re-payments for the pods and the improvements to the campsite building combined. Annually the target occupancy is 40% (100 nights per year). Whilst this appears a cautious approach we will only be able to revise these forecasts after a full year of trading when we have a better understanding of their seasonal use.

Table 1 Camping Pod Income Predictions

Camping Pod Income				
	Nights occupancy	Standard Pod @£25/night (excl VAT)	Family pods @£33/night (excl VAT)	For four pods
2015/16 (part year)	60	£1,500	£2,000	£7,000
	Nights occupancy	Standard Pods @£26/night	Family pods @£35/night	For four pods
2016/17-18/19	£100	£2,583	£3,500	£12,167

Table 2 Campsite Business Plan

Business Plan				
	2015/16	2016/17	2017/18	2018/19
	£000	£000	£000	£000
Expenditure				
Costs	48	48.5	42	42.5
Loan Repayments	5	5	5	5
Total	53	53.5	47	47.5
Income				
Camping	(54)	(55)	(56)	(57)
Camping Pods	(7)	(12)	(12)	(12)
Total	(61)	(67)	(68)	(69)
Net (Income) or Expenditure	(8)	(13.5)	(21)	(21.5)

Calculations shown in the business plan are based on:

1. Making a small increase in camping rates in 2016/17 following the facilities upgrade planned for autumn 2015
2. A possible reduction in campsite warden costs in 2017/18
3. A small annual increase in costs compared to 2015/16 (which are based on the 2014/15 costs)

The calculations do not take into account further developments at the campsite which are all dependent on planning permission.

By the end of July the income from camping was just above the profile expected in order to deliver against our target of £54,000 for 2015/16. (This target is £6000 more than the income achieved in 2014/15). This is coupled with a reduction in the use of casual staff which has allowed us to control our staff costs.

The successes so far this year have been achievable because of the integral nature of the management of Stanage-North Lees, the flexibility shown by the staff and the willingness on the part of everyone to make the campsite work both in delivering National Park messages and increasing its financial viability.

9. Landscape

A wide range of works have been implemented over the last 12 months including:

- Continuing works aimed at enhancing the woodlands and at restoring heather moorland below the eastern end of Stanage Edge funded through the Nature Improvement Area and with volunteer involvement.
- The introduction of cattle grazing on Sheepwash bank with the aim of enhancing the moorland/rough grazing habitats.
- Grip blocking on White Path Moss aimed at enhancing the blanket bog vegetation.
- The removal of Stanage Pole for safety reasons. The process for installing a replacement is well underway involving the Clarion Ramblers and Hope Construction Ltd.
- The removal of unnecessary fencing and signage as the first phase in the access proposals in the new Management Plan.

10. Engagement

- Stanage Forum steering group has met at least once a month since November 2014 to develop the new management plan. In addition individual members of the group have been involved in practical action and engagement activities.
- The Stanage Sticker scheme (see Appendix III) seeks to encourage personal contributions to the management of the property. Supported by the British Mountaineering Council, Ride Sheffield, the Dark Peak Fell Runners, Sheffield Bird Study Group and various outdoor shops, climbing walls and bike shops, over 400 individuals have contributed £15 (£12.50 + VAT) and we are collecting an email database of the contributors (who could be described as a 'Supporter' group). In addition to the income generated the scheme has proved to be a very effective way of communicating our principles and messages to a range of different users. Interestingly climbers are the most involved user group.
- In addition to its normal work with schools at Stanage, the Learning & Discovery Team have run weekly children's activities at the campsite during the school holidays which have proved to be successful and well received.

- The Peak Park Conservation Volunteers have been involved in a wide array of conservation tasks and we are seeking to develop links between particular groups and Stanage-North Lees including the Fit for Work Team who are part of the Nottinghamshire probation service.
- A programme of Stanage specific walks led by the property manager, the ranger and the campsite warden has been implemented over the spring/summer both for the general public and for specific groups including the Northern Refugee Council. These are in addition to the Ranger-led walks. The Ranger has also delivered several talks on Ring Ouzels and local history to local interest groups.
- We have had a presence at Hathersage gala and at Cliffhangar and are involved in the Sheffield Adventure Conference.
- Increased accessibility along Long Causeway as a result of the Traffic Regulation Order and the partial surfacing has enabled a wide range of less able visitors to access the moorland areas of Stanage-North Lees.

11. The Farm

The Farm Business tenancy is about to be signed. A small herd of pedigree shorthorn cattle is now established at North Lees, monitoring of the hay meadows has demonstrated their great biodiversity value and work is expected to start very shortly on the modern farm building to make it fit for purpose as a livestock shed. The farm teas are adding a valuable and well-received service to visitors to the property. (This is the tenant's initiative.) In addition the farm and the farm teas were awarded the Environmental Quality Mark in April 2015.

12. External Funding

£3500 has been secured from Natural England's internal innovation fund for work connected to Ring Ouzels at Stanage and Burbage owing to the national recognition of the important role the Ranger has played in the conservation of Ring Ouzels at Stanage.

An application to the SITA Trust for (£20-£30,000) grant aid towards physical access works is under development and due to be submitted before the end of September for implementation in 2016/17.

The Heritage Lottery Fund have invited us to submit a stage 1 application for up to £1 million for works connected to engaging people in the conservation and celebration of Stanage-North Lees and its multitude of heritage features whilst encouraging access by less advantaged and poorly represented groups. Andrew McCloy represented Authority members in a meeting with HLF in August. It is proposed to submit an application in November 2015 or February 2016.

Business Plan

13. The current direct budget for Stanage-North Lees is a surplus of £8,000, with estimated corporate costs of £38,000. The objective as reported to ARP in September 2013 and 2014 is to achieve Full Cost Recovery. Table 3 shows how we plan to move toward this target over the next three years.

Table 3 Stanage-North Lees Business Plan

	2015/16	2016/17	2017/18	2018/19	Notes
	£000	£000	£000	£000	
Expenditure					
Total pay	89	89	82	82	Reduction in campsite staff time probable (but not confirmed) from 2017/18 once improvements completed
Buildings - minor repairs	4	4	4	4	
Grounds - Maintenance	14	13	13	13	
Electricity	4	5	5	5	
Rents	4	4.5	5	5.5	Car Parks
Rates	5	5	5	5	Campsite and car parks
Cleaning materials	2	2	2	2	Campsite and toilets
Premises insurance	1	2	2	2	
Transport	4	4	5	5	Wardens vehicle and mileage
Supplies and services	6	6.5	6.5	7	Including fire equipment testing, waste collection, telephones
Rural Surveyor support	5	1	1	1	
Tenants share of Higher Level Stewardship	16.5	16.5	16.5	16.5	
Field Services support	2.5	1.5	1.5	1.5	
Loans	7	7	7	7	Wardens vehicle and campsite improvements
Expenditure Total	164	161	155.5	156.5	
Income					
Government grants	(33)	(33)	(25)	(25)	Income from new

					Countryside Stewardship Scheme expected to be significantly less
Refreshment concessions	(14)	(16)	()	()	
Rents	(24)	(24)	(24)	(24)	
Filming	(2)	(3)	(3)	(3)	
Camping Income	(54)	(55)	(56)	(57)	
Camping Pod Income	(7)	(12)	(12)	(12)	
Car park charges	(33)	(33)	(37)	(38)	
Sticker Scheme	(5)	(5)	(5)	(5)	
Income Total	(172)	(181)	(179)	(182)	
Net (Income) or Expenditure	(8)	(20)	(23.5)	(25.5)	
% Full Cost Recovery	85%	91%	93%	94%	

14. The budget for 2015/16 includes £6000 income linked to rent from the Vivat Trust. Given the present uncertainty over the Hall this income target may not be achieved and costs in relation to the day to day maintenance of the hall are likely.
15. Whilst our financial planning to date does not show Full Cost Recovery within the next three years we anticipate developments within this time-frame that will allow us to significantly increase our income. These relate to:
1. North Lees Hall
 2. Cattisside Cottage
 3. Further developments at the campsite (subject to planning permission) including electric hook-ups for small campervans and sustainable energy proposals
 4. Our 'Giving' opportunities
 5. Initiatives connected to the proposed Heritage Lottery bid and other external funding
16. It is important to recognise that the agri-environment/woodland grant schemes, many 'giving' options and external funding are very often linked to delivery on the ground that is above and beyond the normal running costs of the property including the staff costs. This limits our options for covering our core costs using these sources of funding.

Are there any corporate implications members should be concerned about?

17. **Financial:**

The financial position is described above.

18. **Risk Management:**

There are additional uncertainties, beyond those indicated above, in relation to:

1. The Stanage Sticker Scheme which will require an on-going high profile and considerable time investment
2. The income from the new Countryside Stewardship Scheme. (The existing Higher Level Stewardship Scheme comes to an end in 2017.)
3. The rent connected to the farm which is linked to the Farm Business Plan and the Basic Payment Scheme, the latter being largely out of our control

19. **Sustainability:**

Sustainability lies at the core of our management planning work.

The proposals for a ground source heat pump at the campsite are on hold whilst we explore the full range of renewable energy options in the light of the increased demands for hot water and electricity as a result of the improvements that are being made.

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

None

Appendices

Appendix I Draft Stanage-North Lees Management Plan Summary
Appendix II North Lees Campsite Management & Action Plans
Appendix III Stanage Sticker flyer

Rebekah Newman, Stanage-North Lees Property Manager, 10 September 2015

STANAGE-NORTH LEES MANAGEMENT PLAN

A SUMMARY OF OUR VISION AND OUR AIMS

Big photo of Stanage

Developed by the Peak District National Park Authority in partnership with user groups, local people and neighbours, represented through Stanage Forum, and on behalf of us all.

The Full Management Plan is available to download at: www.....

This is complemented by an Action Plan which sets out the detail of how we plan to achieve our aims and objectives

VISION

To care for, enjoy and promote understanding of Stanage-North Lees in a sustainable way which respects and enhances wildlife, heritage and landscape for everyone, forever.

- Stanage is a living landscape that values the past and inspires the future
- It feels remote but is accessible and offers recreational activities to the people who love and enjoy it
- We will work in ways which connect people and landscape to the wider world, recognising Stanage's international importance as a recreation hub and accessible wilderness for future generations to cherish
- Financially robust business planning and sound management will under-pin our delivery

Ours to Care For: This expresses the essence of what we are trying to achieve. It represents the great value of this landscape and our collective responsibility for its future. This phrase builds on the National Park Management Plan Vision and on the National Park Authority mission statement.

National Park Management Plan Vision:

'The Peak District: Where beauty, vitality and discovery meet at the heart of the nation'

Mission Statement for the Peak District National Park:

'By inspiring millions of people, together we will protect and care for our National Park for the enjoyment of all.'

At the heart of our management plan is the landscape and people.

In line with the National Park's statutory purposes we will:

- **Manage the landscape to maximise benefits for natural and cultural heritage**
- **Encourage a broad range of user groups and individuals to access and enjoy Stanage-North Lees, to increase their understanding, and to develop a sense of belonging and ownership through care for and involvement in, the National Park.**

Photo of lots of people at Stanage

A Users View of the Spirit of Stanage and North Lees

“Proud it’s mine
Stanage and North Lees
Escape to reality

A place to be at peace, in nature, in a wide open landscape with the sky and air free from clutter.

A place for challenge and adventure and freedom for everyone.

A place to explore, discover and learn.

A place to care for.

Stanage is bigger than any of us. It sits in judgement on any who claim the right to manage it.

Yet it must be managed in order to do justice to its inheritance, to its wildlife, and to people.

It is a public asset which epitomises the value of National Parks and is treasured by its local communities and visitors from further afield

It is an important example of synthesis between conservation, recreation and farming, aspiring to a common vision for the whole.

But there are challenges: how to enjoy it and how to look after it, how to find common cause with others whose enjoyment is perhaps a bit different from yours, how to reach out to those who have yet to discover all it has to offer, how different organisations can work together.

The Management Plan shows how we will respect Stanage – how we will nurture its sense of place progressively, responsibly, sustainably, affordably, for now and for the future, with minimum intervention.

It’s your plan because you, the public, helped to formulate it – and it’s yours to make it work.”

Set against a background photo

LANDSCAPE

We will achieve cost effective management of the landscape at Stanage-North Lees, maximising benefits for natural and cultural heritage whilst enabling greater understanding, involvement and enjoyment.

GEOLOGY & WILDLIFE

Our objectives are to:

1. Maintain the sense of wilderness of the open moor and edge ensuring it remains free of man-made intrusions
2. Bring together the best of traditional farming and modern farm practices to deliver benefits for the natural and historic landscape
3. Increase understanding and enthusiasm for geology recognising it as the foundation of the countryside
4. Collate and update the wildlife records to ensure our management is appropriately targeted
5. Conserve and enhance the quality and diversity of the inter-related wildlife habitats and populations of important species in the context of both climate change and the wider landscape of the Sheffield Moors
6. Enthuse and engage people in the wildlife of Stanage-North Lees through guided walks, appropriate interpretation and social media, aiming to extend understanding, broaden interests and develop care for the countryside
7. Involve a wide range of people (including individuals, community and local naturalist groups, schools and universities) in survey, monitoring, conservation and restoration projects .
8. Engender pride amongst recreational users in the role that they play in the conservation of important species

Photos of ring ouzel, hay meadow, moorland and bluebells

CULTURAL HERITAGE

Our objectives are to:

1. Gain a more thorough understanding of the range and time-depth of historical and archaeological features at Stanage - North Lees through archaeological survey and recording; documentary and other research; excavation and other forms of investigation.
2. Manage the cultural heritage resource to ensure its conservation into the future, not least by bringing together the best of traditional farming and modern farm practices to deliver benefits for the historic landscape.
3. Enthuse and engage people in enjoying the cultural heritage of Stanage - North Lees through guided walks; social media and appropriate interpretation - including a range of popular publications.
4. Involve a wide range of people (e.g. community groups; local and regional societies) in survey, monitoring, conservation, restoration and research projects, providing appropriate training.
5. In achieving these aims, ensure active engagement with local and regional universities and other providers of tertiary education, and with schools.

Photos of Hall, chapel, paper mill and millstone

PEOPLE: RECREATION, ACCESS & VOLUNTEERING

We will encourage a broad range of user groups and individuals to access and enjoy Stanage-North Lees and to develop a sense of belonging and ownership through care for and involvement in, the National Park

RECREATION & ACCESS

Our objectives are to:

1. Welcome and maintain a broad range of recreational users enabling them to benefit from physical well-being, the inherent tranquillity and also from the opportunities for adventure and challenge and self-discovery, alongside the capacity for building self-esteem.
2. Ensure that conflicts between user groups and between the recreational use and the landscape are minimised, recognising that whilst conflicts may not be resolved, Stanage Forum provides us with a process for finding consensus and common values
3. Encourage and support the local community and disadvantaged groups and individuals to access the recreational opportunities at Stanage ensuring that established and new users come to understand and enjoy the importance of the natural and cultural heritage
4. Work with outdoor pursuits providers to provide challenging and sustainable recreational opportunities for people
5. Encourage sustainable transport
6. Facilitate access for all where practical and sustainable and to all areas of interest

Photos of climber, picnic, camping,

VOLUNTEERING

Our objectives are to:

1. Work with and through the Stanage Forum and its steering group recognising them as playing an integral and vital part in the management of Stanage-North Lees
2. Support, encourage and develop Volunteer Rangers to contribute across a range of activities
3. Engage a variety of individuals and groups in practical conservation action aiming to develop specific long-term relationships with Stanage-North Lees and including under-represented and disadvantaged groups and individuals, families and user groups.
4. Engage a variety of groups and individuals in wildlife & cultural heritage survey and monitoring providing training and support as required

Photos of volunteers in action

PEOPLE: EDUCATION & INTERPRETATION

We will develop understanding by maximising the educational and interpretative value of Stanage-North Lees, supporting formal educational visits and developing enhanced opportunities for informal learning and increased understanding and enjoyment.

Our objectives are to:

1. Encourage and support formal education
2. Deliver an exciting, varied and engaging suite of events and activities for all
3. Encourage Wild Play and Forest Schools
4. Use the website and social media to develop understanding of the landscape, recreational opportunities, conflicts and their resolution.
5. Through the use of innovative interpretation increase understanding and enjoyment
6. Encourage people to explore, discover, learn and enjoy Stanage in their own way and find their own challenges
7. Work with a range of partners to develop the idea of an annual/biennial Stanage Festival

Photos of guided walk, Heritage Day last year, North Lees through time leaflet, Twitter and facebook 'logos'

PEOPLE: FARMING AND FACILITIES

We will support a farm, accommodation and facilities to deliver and/or contribute to the Vision for Stanage-North Lees

Our objectives are to:

1. Operate a campsite as an integral part of the delivery of the Stanage – North Lees Vision
2. Provide essential facilities for recreational users including car parking, toilets and refreshment concessions, using these opportunities to promote understanding as well as income streams to support these initiatives.
3. Maintain the historic Cruck Barn and East Wing of North Lees Hall as part of a working farm
4. Support a farm business as an integral and essential way of delivering conservation objectives
5. Support on-site accommodation providers – Bell’s Box and North Lees Hall – and develop opportunities with them for promoting understanding and involvement

Photos of farm animals, hay making, YHA vehicles, refreshment concession, N Lees hall

CONNECTIONS

We will ensure that Stanage-North Lees makes connections with people at a local (Hope Valley and Sheffield), regional (Sheffield and wider), national and international level

Our objectives are to:

1. Embed Stanage-North Lees in the local community (including the local schools)
2. Deliver the vision of the Sheffield Moors as the UK's leading model on how the uplands should be managed into the future for people, landscape, cultural heritage and wildlife, together with the other organisations involved in the Sheffield Moors Partnership
3. Encourage a sense of responsible ownership of Stanage-North Lees amongst Sheffield and the wider region.
4. Establish links with disadvantaged and under-represented groups and individuals from Sheffield and other neighbouring areas to encourage and enable them to access and become involved in Stanage-North Lees
5. Develop links with Sheffield as the 'Outdoor City'
6. Establish links with local universities for mutual benefit
7. Enhance and extend the links we have with local and regional natural history, cultural heritage and other specialist interest groups for mutual benefit
8. Enhance the flow of people across the wider landscape looking particularly at issues of sustainable transport and linking rights of way.
9. Act as an ambassador for the National Park with respect to national and international climbing, walking, fell running and mountain biking clubs, promoting the National Park as a destination for sustainable recreation.
10. Demonstrate to all how consensus between potentially conflicting priorities can be achieved without compromising basic principles

Photo of refugee walk?

RESOURCES

We will strive to manage Stanage-North Lees so that it is cost neutral (including the support costs) whilst recognising that we have a statutory duty to conserve the landscape and promote understanding and enjoyment.

Our objectives are to:

1. Increase income generation within the context of the tranquillity of the area and its wilderness characteristics
2. Encourage 'giving' particularly through personal contributions as a way of developing personal involvement and commitment
3. Attract external funding to support our ambitions for high standards of environmental site management and involvement by local people and visitors.
4. Manage the property efficiently and effectively seeking to balance income and costs
5. Work with partner organisations to achieve cost effective outcomes

Photo of Stanage Sticker, recreational user and wildlife picture

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Photo of Stanage with Ours to Care for on it

APPENDIX II

NORTH LEES CAMPSITE MANAGEMENT PLAN

The campsite is located in an idyllic setting at the southern end of Tain wood, sheltered (and screened) by trees in all directions, and adjacent to a small stream. It is spread over three small fields and is a short walk both from Stanage Edge and Hathersage.

Aim

Operate a campsite as an integral part of Stanage-North Lees delivering benefits for the landscape and people, facilitating valuable connections at a local, regional, national and inter-national scale and making a positive contribution to the income of the property.

North Lees is a high quality but basic campsite which:

- meets demand from recreational users of the Estate and the wider Peak District,
- provides an alternative to wild camping on the Sheffield Moors at a reasonable cost
- provides a National Park camping experience for low income families and special needs groups
- contributes to the delivery of the Duke of Edinburgh scheme in Derbyshire in addition to providing a base for other youth groups.

The campsite demands from its clientele, respect for other users and its neighbours, it encourages re-cycling and sustainable transport, and contributes to the local economy. Through the ethos of the campsite and the provision of information the campsite promotes understanding of the values of the National Park.

Feedback informally and on forums and websites is generally very complimentary with the original management plan stating that the site is a credit to the Authority. The general consensus appears to be that the site has a spirit that reflects both this special landscape and the principle of public service.

The campsite is restricted by space, fire regulations and its water supply and sewage system to approximately 60 small tents/100 campers. It is open every day from the beginning of April – end of October and at weekends from November – March inclusive. The un-heated campsite amenity block is functional but dated and includes toilets, showers, hot water, under-cover washing up facilities and a drying room. On sunny summer weekends the campsite is at capacity. Midweek and at other times of year the campsite is relatively quiet. (This mirrors the pattern of camping elsewhere within the National Park.)

Four camping pods were introduced to the campsite in 2015 in time for the school summer holidays. It is proposed to carry out small-scale improvements to the campsite building in Autumn 2015.

Objectives

- 1. Maintain a low impact, basic site that sits within the landscape and is well-respected by its neighbours;**
- 2. Meet the needs of recreational users of the Sheffield Moors including passing custom (single night stays), those preferring to wild-camp (by providing a relatively cheap, value for money, experience) and those that are less able;**
- 3. Promote sustainability including recycling, green energy, woodland and grassland conservation (no fires or barbecues), local economy (promoting**

local products and services), and public transport, cycling and walking as alternatives to the car;

- 4. Maximise opportunities at the campsite for engagement and outreach**
- 5. Make a positive contribution to the income of the property**

Actions fall into six main categories as follows:

1. Diversify the camping experience with the aim of increasing mid-week and off-season bookings whilst retaining the character as a low impact, basic site
2. Upgrade the facilities including a switch to (at least partial) renewable energy source and disabled facilities
3. Enhance the opportunities for increasing understanding of Stanage and the wider National Park
4. Enhance the opportunities for involvement by groups and individuals in the management of the property
5. Increase the opportunities for the National Park to reach out to disabled and disadvantaged groups and individuals
6. Work with key partners to implement an effective marketing plan, targeting climbers, cyclists, walkers, D of E and Scout & Guide groups in addition to more general visitors to the National Park

NORTH LEES CAMPSITE ACTION PLAN

1. Diversify the camping experience with the aim of increasing mid-week and off-season bookings whilst retaining the character as a low impact, basic site

Action	Responsibility	Dates	Funding	Notes
Introduce 4 camping pods into a small plantation woodland	RN/FG	July 2015	Borrowing	ARP Committee approval for finances Jan 2015; Planning Committee approval April 2015
Provide 4 electricity hook-up opportunities for campervans (This will also provide an alternative location for vans which otherwise park in the laybys.)	RN	Winter 2015/16?	Borrowing	Subject to planning approval

2. Upgrade the facilities including the proposal for green energy and disabled facilities

Install a disabled/family shower and toilet room and an additional shower; provide a more welcoming reception area; install double glazed windows and a false ceiling in the toilets	RN	Autumn 2015	Borrowing	ARP Committee approval for finances Jan 2015; Planning Committee approval April 2015
Enhance the facilities available for cyclists	RN	Winter 2015/16	50% grant from DCC	Subject to planning approval
Provide a disabled access camping pod	RN	Winter 2015/16	Borrowing/ campaign in partnership with Disability Derbyshire	Subject to planning approval

Extend the campsite building to provide an all-weather shelter and increase the opportunities for the campsite to act as a hub for engagement and outreach activities	RN	Dependent on external funding	This will require a significant element of external funding	Subject to planning approval
Review the existing proposals for a ground source heat pump in the light of the decreasing tariffs and the proposed new showers, and make recommendations for alternatives including solar panels and a biomass boiler	RN/Matt Freestone	Review summer 2015; Implementation dependent on recommendations	Borrowing/ Renewable Energy Budget	Likely to be subject to planning permission. A cheaper energy source may allow us to heat the campsite building with associated benefits for staff and customers.

3. Enhance the opportunities for increasing understanding of Stanage-North Lees and the wider National Park at the campsite

Operate a 'Kids club' once a week at the campsite during Spring Bank Holiday and school summer holidays	RN/L&DT	Spring & Summer 2015	In-house	To be reviewed following the season and repeated in successive years if appropriate
Enhance the leaflet and information displays as part of the enhanced reception area	RN/FG	Autumn 2015/16	In-house	
Upgrade the information provision on the outside of the amenity building	RN	Winter 2015/16	As part of the Branding project	Planning approval?
Actively market guided walks and events at the campsite	RN/FG/BG	Spring/Summer 2015	In-house	To be reviewed following the season
Develop themed weekends in the spring and	RN	2017	The aim would be for these to	

autumn			be self-funded	
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4. Enhance the opportunities for involvement by groups and individuals in the management of the property

In partnership with the Peak Park Conservation Volunteers (PPCV) investigate the opportunities for working 'holidays' based at the campsite	RN/PPCV	2017	The aim would be for these to be self-funded	This may require start-up funding for the purchase of equipment (and storage)
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The extent of the opportunities will depend in part on whether we are able to develop the campsite to include an all-weather shelter.

5. Increase the opportunities for Stanage-North leas to reach out to disabled and disadvantaged groups and individuals

Informal analysis of the clientele at the campsite implies that the ethos and nature of the site makes it attractive to disabled and disadvantaged groups, with returning customers. In addition the site provides facilities free of charge to a limited number of specific groups where this doesn't significantly impact on the income generating opportunities at the site. For example the site is provided free of charge (FOC) to Talbot Special School for a day each summer for them to work towards and achieve the Lord Mayor's award. The extent of this work will depend in part on whether we are able to develop the campsite to include an all-weather shelter.

'Market' the opportunities of the site to a wide range of groups, continuing to offer the site FOC where appropriate	RN	On-going	In-house	Target groups include Special Schools, Refugees & Asylum Seekers, Social Care Providers.
Seek funding for equipment (and storage) to diversify the offer available	RN		In-house	An element of market research will be essential to identify the 'customers' needs

6. Implement an effective marketing plan, targeting climbers, cyclists, walkers, D of E and Scout & Guide groups in addition to more general visitors to the National Park

Develop a database of target user groups and send appropriate mailshot(s)	RN/Communications Team	Spring 2015 (development) and on-going	In-house	
Develop a flyer for local distribution to pubs, shops, Hathersage Swimming Pool etc	RN/Communications Team	Spring 2015 updated Summer 2015	In-house	
Create an entry in Visit Peak District website as part of our MoA	RN	Spring 2015	In-house	
Update our website in response to developments and upgrades	Communications Team	Spring 2015 and on-going	In-house	
Create a Twitter and Facebook Account and use to promote the campsite	RN/BG/Communications Team	Spring (Twitter) and Summer (Facebook) 2015	In-house	
Promote at Hollin Bank Toilets and at North Lees Hall/Farm	RN/BG	Summer 2015	In-house	Clipframes, posters and flyers
Create an entry on the 'Cool Camping' Website	RN	Spring 2015	In-house	
Promote through articles in local/regional magazines	Communications Team	2015/16		
Pro-actively seek marketing opportunities through the media	RN/Communications Team	On-going	In-house	Examples in 2015 include the Royal Visit, a commercial film, BBC News clip re fire risk and camping...

Stick up for Stanage

Have you got your
Stanage sticker yet?



If you love Stanage's...

- 1700 recognised climbing and bouldering routes
- classic cycling routes
- footpaths and access land over moorland, woodland and grasslands
- campsite set in the woodlands
- hang gliding opportunities
- wildness – that away-from-it-all, breath-of-fresh-air feeling

...you can help care for and protect this unique place.

Contribute £15 and you will be helping fund access improvements, ring ouzel conservation, woodland management works and appropriate interpretation.

As a thank-you you will receive a sticker to display in your car for 12 months free parking at Stanage-North Lees car parks, plus a discount at the campsite.

All money raised from the stickers will be used directly in the management of Stanage-North Lees.

For more information

www.peakdistrict.gov.uk/stickupforstanage



**PEAK
DISTRICT**
NATIONAL
PARK
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Stanage is home to ring ouzels on the crags, pied flycatchers in the woodlands, orchid-filled pastures and internationally important moorlands. It has been enjoyed for thousands of years by our ancestors: the evidence exists in ancient field systems, the remains of a small chapel, a millpond and North Lees Hall. The views from the edge are stunning and the tranquillity of a quiet time lifts your spirit.



Tweet what you ♥ about #Stanagenorthlees

Stickers available from:

Stanage-North Lees campsite

- www.peakdistrict.gov.uk/camping-northlees
- Tel: **01433 650838 (campsite)**
- Email: northlees.campsite@peakdistrict.gov.uk

Cash only from:

- 18 Bikes in Hope www.18Bikes.co.uk
- The Climbing Works in Sheffield www.climbingworks.com
- Outside shop in Hathersage www.outside.co.uk

or online:

- www.bmcshop.co.uk

Castleton Visitor Centre

- www.peakdistrict.gov.uk/castleton

Supported by:

Stanage Forum
British Mountaineering Council
Ride Sheffield
Friends of the Peak District
UK Bouldering
Derbyshire Soaring Club



9. CYCLE HIRE PROGRESS REPORT (HB)

1. Purpose of the report

This report informs members of:

- The progress made in the first quarter of 2015/16 building on improvements in the financial results in 2014/15
- An update on the key actions to continue to take the business forward and protect the margins gained so far this year.
- How the Cycle Manager is building the foundation for future years of a viable business that aligns with the emerging corporate strategy and our medium Term Financial Plan.

2. Recommendations

- 1. Members support the Cycle Action Plan 2015/16**
- 2. Cycle Hire will continue to be monitored via quarterly budget and performance management meetings.**

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

In our emerging Corporate Strategy the Cycle Hire business directly contributes to:

- Directional Shift S1: Develop strong commercial and fundraising programme of activities.
- Directional Shift S3: Create visitor experiences that inspire and grow our income and supporters. Develop products and services to nurture the Peak District as the National Park for cycling and enhance and maximise the visitor experience at our assets.
- PDNPA Cycle Hire helps to achieve priority actions for the Recreation Strategy Action Plan for 2015–16 under all three interrelating themes: Healthy Lifestyles, Widening Participation and Less Impact. PDNPA Cycle Hire also helps to deliver the Wider Peak District Cycle Strategy Action Plan. In particular: Encouraging good cycling behaviour and etiquette through education and promotion and encouraging diverse experiences

4. Background

The Peak District National Park Authorities Cycle Hire aims to provide an affordable opportunity to experience the special qualities of the National Park through cycling. Cycle Hire is a service and is something that is offered as a recreational opportunity

to as wide an audience as possible including people with disabilities and those from other underrepresented groups. The service is provided in areas which have extensive 'traffic-free' routes offering a safe environment to either learn or rediscover cycling skills. In doing this, the role has widened and expanded in line with developing National Park policies towards the encouragement of cycling both as a means of recreation; part of a healthy lifestyle, and as a legitimate alternative means of transport. The service is provided under our second statutory purpose and helps us to:

- To promote opportunities for the understanding and enjoyment of the special qualities of national parks by the public.

This report gives the details of the progress that has been made and an update on the success during the winter season 2014/15. The progress detailed in the action plan in Appendix 1 will ensure success for the 2015/16 season with the objective being to achieve the current financial budget for the service and work towards the full cost recovery target.

5. Proposals

It is proposed that the Action Plan for the Cycle Hire business continues to be developed and implemented as detailed in Appendix 1. Helen Bower was appointed to the Cycle Hire Manager position in September 2014 and she has already made good progress as can be seen detailed in this report, particularly the financial section 6, and the Action Plan Appendix 1.

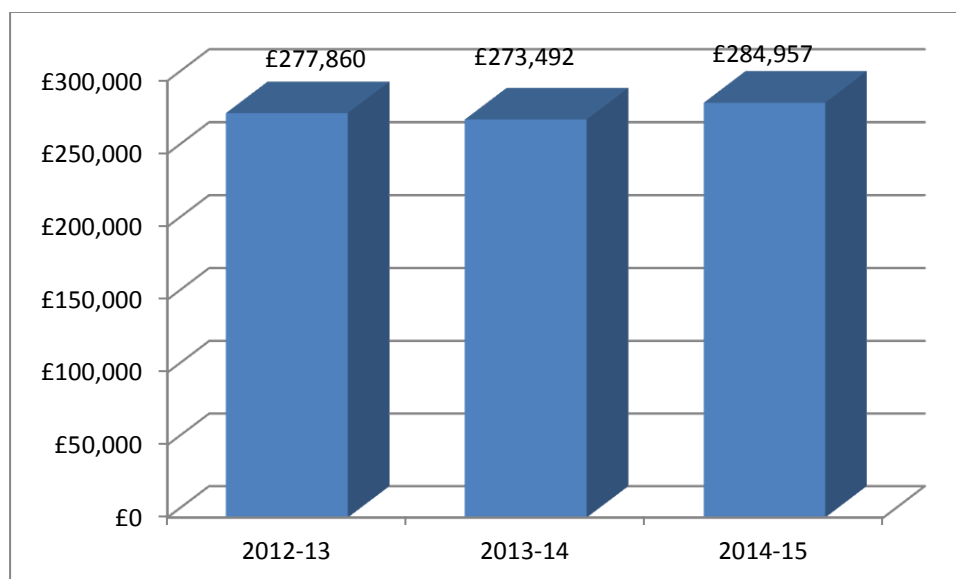
6. Financial:

6.1 The Cycle Hire Action Plan 2014/15 has resulted in a marked financial improvement for the service as can be seen in the table 1 below.

	2013/14	2014/15
	£	£
Income	(273,000)	(284,957)
Pay	211,000	195,720
Non Pay	91,000	77,050
Net Cost	29,000	(12,187)
Budget	(24,000)	(22,863)
Variance deficit (surplus)	53, 000	10,676

Table 1. Financial figures for the service 2013/14 and 2014/15.

- Cycle hire has taken more income than the previous 2 seasons, reversing the recent trend.



Graph 1. Income over the last three seasons.

- Hires, and therefore people enjoying the park, are up by 2%
- Cycle Hire made a net income of £12,187 in 2014/15 in its direct costs, a significant improvement from the deficit in 2013/14 but still short of the budgeted target by £10,676.

6.2 2015/16 Progress and trend analysis.

	April - June 2014	April - June 2015
	£	£
Income	(97,457)	(98,821)
Pay	55,390	40,321
Non Pay	25,808	14,042
Net Cost	(16,258)	(44,457)

Table 2. Financial figures for the service for the first three months of the year comparing 2014/15 with 2015/16.

As part of the strong monitoring and evaluation plan the Cycle Hire Business will report to the quarterly performance meetings. A key indicator has been developed for the service as part of the emerging Corporate Strategy S1b which is to exceed 87%

of full cost recovery for 2015/16 and this is monitored on a quarterly basis (the current 15/16 budget requires 92% of full cost recovery). Full cost recovery includes the corporate support costs of £60k which have been allocated in accordance with the costs driving that support. For example ICT costs for phones, network support and connectivity; HR costs of employing staff; Finance costs for invoices, cash receipts, payroll; property support costs of operating from Authority buildings. Cycle hire will achieve the target budget of £29k through the completion of the actions in appendix 1.

The progress of the actions detailed in Appendix 1 will ensure cycle hire continues to generate increased income and there are strong foundations to ensure a successful 2015/16 season and beyond.

A key factor for members to note is the creation of a flexible and responsive service to visitors and to the changing weather, seasons and holiday periods.

6.3 Cost efficiency and savings

Staff

Vacancy savings across the service have been effectively managed with the proactive use of casual staff. Casual staff have also been used for visitor holiday periods and when staff are on leave. Leave is managed to ensure that we have experienced staff on duty at essential times. The overall full time permanent staff has been reduced to fit the business profile. For example:-

- The staff costs for the winter season have been reduced and made flexible around holidays and weather. Derwent Cycle Hire has previously had 2 seasonal assistants and one full time Supervisor. It now operates with one full time supervisor in season and 2 days out of season. This gives an estimated saving of £3124 per annum. One contracted seasonal assistant is employed. Casual staff are utilised as and when necessary, especially during the school holidays.
- Ashbourne Cycle Hire has reduced its use of casual hours considerably, using contracted staff in a more flexible way. The Ashbourne Supervisor is contracted full time all year and will be selling, maintaining, and building up bicycles for Ashbourne and Parsley Hay cycle hire centres for 14 weeks over winter. Ashbourne cycle hire will remain open.
- The Cycle Hire Manager has worked to support the supervisor vacancy at Parsley Hay whilst recruitment takes place rather than appoint an interim supervisor. The Parsley Hay Centre will close out of season for 14 weeks on a trial basis with no staff contracted out of season. This will be reviewed following the 2015/16 season.
- All centres winter opening times will be publicised by Mid October 2015.
- Changes to contracts and a reduction in the overall number of contracted hours have enabled a far more flexible approach; casual staff usage is always weather dependant.

Staff costs for 2014/15 April-July were £73,432 and for 2015/16 April-July were £53,297. This is one of the busiest periods for the service but the reduction in staff costs has still been effective and this is continually reviewed. By reducing the % turnover to payroll from 50% to 38% means that the Cycle Hire is a much more viable business.

Bikes

Utilising the bike fleet for a second season at Parsley Hay has been trialled. The cost of maintaining these for a second year and replacing wearable parts before they are sold as ex hire bikes has out weighted the cost of replacing the fleet yearly. This has been successful due to the revenue raised in hiring the bicycles out for a second year and sourcing competitive trade prices for purchasing replacement parts in bulk. Following the success of the Parsley Hay trial the current bicycle fleet at Ashbourne and Derwent will be fully serviced through the winter and summer months and re-used for a second season during 2016/17. Key to the success of the business plan is looking at all opportunities to ensure our assets give us maximum performance and income. Cycle hire will achieve the £29k budgeted target for 2015/16 through the completion of the actions in appendix 1.

A tender for the provision of a bicycle fleet and supplier for new bikes to retail at Parsley Hay for 2016/17 is being procured. The contract award is expected to be issued to the selected tenderer by 9th October 2015.

6.4 2016/17 Season

All future plans to ensure the cycle hire business continues to thrive are outlined in Appendix 1.

Examples of new initiatives that enable the business to thrive include:

- Extension of the range of services offered and increased capacity to deliver cycle maintenance and servicing by providing a bespoke service for people who own their bikes. In addition we will be able to offer more cycle maintenance classes which reached viable occupancy levels this season. To support servicing income we plan to issue promotional vouchers with all ex hire and new bikes sold. To facilitate this new offer 5 contracted members of staff will be attending Cytech level 2 cycle maintenance training during the winter 2015/16. The estimated increased income for 2016/17 will be £10,000. The project will be reviewed and amended to make additional income for the following years.
- The Cycle Hire Manager has lead on marketing with support from the marketing and communications team when needed. In order to achieve an effective marketing programme for 2016/17 the Cycle Hire Manager will be preparing a marketing and communication plan and an annual promotional marketing calendar for the 2016/17 season. This will be a priority action for the 2016/17 season to increase the number of cycle hires now that several efficiency measures are in place.

- The development of a social media campaign this year has been a real success with Twitter followers increased by 446. (May 2014 –1,071, Sept 2015 –1,517) Regular and effective tweets are posted.
- Links with the proposed new development projects (being presented at ARP at the same time as this report) at Parsley Hay and Millers Dale will also increase the Cycle Hire business and income generation for the authority if and when they are developed.

7. Risk Management:

As with all trading operations there is an inherent element of risk. These risks will be managed by the cycle hire business plan. Risk will continue to be mitigated with the tight control of payroll, effective marketing and communication and training of key staff to deliver new programmes. Performance and finance will be evaluated as part of the Quarterly reporting for the authority and action plans amended as appropriate.

Background papers

None

Appendices

The following document is appended to this report:

Appendix 1. Short, medium & long term action plan update for the cycle hire business.

Report Author, Job Title and Publication Date

Helen Bower Cycle Hire Manager and Mary Bagley Assistant Director, 10 September 2015

Appendix 1. Cycle Hire Action Plan		Short Term	
Action	Impact	Timescale/leading	Progress July 2015 / future plans
<p>1. Work with marketing & communications to design & distribute:</p> <ul style="list-style-type: none"> New cycle hire leaflet Loyalty card (3 hires 4th ½ price) Servicing leaflet 	<ul style="list-style-type: none"> Income generation & number of hires Increase visitor numbers Build reputation for quality bike repair Income generation during off peak season 	<p>All 3 have been designed & printed.</p> <p>Distribution – Oct 2014-Feb 2015</p> <p>Helen Bower, Maureen Eastgate</p>	<p>Completed – most recent print includes servicing within main leaflet and updated T&Cs.</p> <p>5,000+ leaflets displayed and dispatched by distribution company 5,000 dispatched through partnership with DDDC TICs, libraries and other outlets</p> <p>60,000 copies of Summer of cycling brochure distributed to Manchester, Birmingham, Nottingham and Sheffield using targeted demographics primarily in retail outlets, restaurants, bars and supermarkets. The PDNPA Cycle Hire & Pedal Peak are a major sponsor and feature heavily.</p> <p>Partnership with Pinelodge holidays 25,000 guests per annum eligible for 10% discount in return for annual contribution to Cycle hire. Promoted in every welcome pack and e-shot to database.</p> <p>Research distribution opportunities further afield and further increase presence in the park. Continue to look at every opportunity to reduce print volume & utilise all forms of</p>

			<i>digital promotion.</i>
<p>2. <i>Creation of database</i></p> <p><i>Huge leaflet/mail drop to target local business, business further afield, schools & groups</i></p> <p><i>Work with relevant partners who already hold this data to target individuals & groups</i></p> <p><i>E.g. Derwent school group generated £1500 in October 2014</i></p>	<ul style="list-style-type: none"> • <i>Income generation</i> • <i>Increase awareness of product & brand</i> • <i>Build & maintain partnerships with local business</i> • <i>Schools & Educational groups- fulfil lesson objectives & part of the curriculum</i> • <i>Fulfil ambitions of reaching every child in the Peak District National Park</i> 	<p><i>December 2014 & updated continuously</i></p> <p><i>Helen Bower, Maureen Eastgate</i></p>	<p><i>Each centre now has a procedure for updating and collection of data.</i></p> <p><i>1500 Schools contacted via Email shot. Data acquired though partnership with DCC.</i></p> <p><i>500 educational groups and schools mail dropped introductory offer and new leaflet.</i></p> <p><i>Ongoing – centre targets for prospects and repeat visits. New booking procedure terms and conditions to include permission to collect and use data.</i></p> <p><i>Target more demographic areas, to invite schools, educational groups and groups with accessibility needs.</i></p>
<p>3. <i>Work with Marketing and Communication to gain Local leisure centre partnerships.</i></p> <p><i>Members of the Leisure Centre are eligible for reduced cost cycle hire. Increases value for money for the member at no extra cost to the users or facility provider.</i></p>	<ul style="list-style-type: none"> • <i>Partnership working</i> • <i>Support local business</i> • <i>Income generation</i> • <i>Residents have sustainable access to local services (Management Plan)</i> • <i>Achieve plan of 27,000 plus hires per annum</i> • <i>Promote opportunities for the understanding & enjoyment</i> 	<p><i>January 2015- timely for new year</i></p> <p><i>Helen Bower, Maureen Eastgate</i></p>	<p><i>Completed</i></p> <p><i>All 9,000 Derbyshire Dales District Council leisure card members have had an e-shot. Marketing gone into all leisure centres. Members are eligible for 25% off hires and 10% off servicing. We have procedures in place for collecting usage data.</i></p>

	<ul style="list-style-type: none"> • <i>In line with government initiative public health agenda to get people more active more often</i> • <i>Healthy lifestyles & widening participation (Recreation Strategy)</i> 		<p><i>Joint work on campaigns such as This Girl Can.</i></p> <p><i>Partnership work is ongoing Working with Cycling participation officer. Potential to become involved in schemes such as Bikeability.</i></p>
<p>4. <i>Work with Marketing & Communications to create an annual marketing plan to include outreach events.</i></p> <p><i>Document all PR & resulting effectiveness</i></p>	<ul style="list-style-type: none"> • <i>Effective targeted marketing</i> • <i>Reduction in advertising costs</i> • <i>Increased understanding of the services we provide all year round in centres</i> • <i>Increased visitor numbers</i> • <i>Increase income generation</i> 	<p><i>December 2014</i></p> <p><i>Helen Bower, Maureen Eastgate</i></p>	<p><i>Will continue to update year on year. The resulting effectiveness of PR and Marketing will determine what we do to following year.</i></p>
<p>5. <i>Work with communications (in particular Digital Marketing Officer) and Pedal Peak to increase reach through social media</i></p>	<ul style="list-style-type: none"> • <i>Effective targeted marketing</i> • <i>Reduction in advertising costs</i> • <i>Increased understanding of the services we provide all year round in centres</i> • <i>Increased visitor numbers</i> • <i>Increase income generation</i> 	<p><i>Helen Bower, Steve Sharratt, Carol Parsons</i></p>	<p><i>@PeakCycleHire Twitter followers increased. May 2014 – 1,071, September 2015 – 1,517, an increase of 446 followers . Regular account activity.</i></p> <p><i>Cycle hire manager has had training and permissions to edit website to ensure it's always relevant; planned in refresher training before the end of the year.</i></p> <p><i>Facebook success includes (promotion through main corporate page):</i></p>

			<p><i>Cycle hire sales: reach 489, 24 likes and shares</i></p> <p><i>Cycle hire open: reach 803, 42 likes and shares</i></p>
<p><i>6. Marketing & promotion of specialised equipment.</i></p> <p><i>Contact disability groups with in a 30 mile radius. (we currently have a group attending from as far as Birmingham)</i></p> <p><i>Research opportunities for funding of more specialised equipment.</i></p> <p><i>PR for existing equipment</i></p>	<ul style="list-style-type: none"> • <i>Income generation</i> • <i>Increase awareness of this USP</i> • <i>PR</i> • <i>Fulfil ambitions of the management Plan. A welcoming & inspiring place. Access for all & recreation.</i> • <i>Promote opportunities for the understanding & enjoyment</i> • <i>Healthy lifestyles & widening participation (recreation strategy)</i> 	<p><i>March 2015</i></p> <p><i>Completed- released w/c 13th Oct 2014. Derby radio to host a feature on the back of the press release at Parsley Hay about the mobility trikes.</i></p> <p><i>Helen Bower, Maureen Eastgate, Sarah Slowther</i></p>	<p><i>Ongoing following other developments:</i></p> <p><i>Parsley Hay to be included in Visit England Access for all national Marketing Campaign in the Express Newspaper and magazine Sept 2015 following successful bid.</i></p> <p><i>Access Statement now online for Parsley Hay</i></p> <p><i>All Staff have completed accessibility awareness training</i></p> <p><i>Partnership with Derbyshire Sport and Wheels for All potential funding of new kit.</i></p> <p><i>Research feasibility of advertising in specialist magazines e.g. access, disability now. Euans web guide.</i></p> <p><i>Funding being raised for Boma 7 wheelchair bike!</i></p>

<p>7. Promote Bulk Cycle Servicing. E.g. Parsley Hay commissioned to service 40 bikes, income approx. £3000</p>	<ul style="list-style-type: none"> Income generation throughout off peak season Build reputation for quality bike repair 	<p>November</p> <p>Helen Bower, Maureen Eastgate</p>	<p>Ongoing</p> <p>The company whose bikes we serviced last winter are returning for the annual repairs and service 2015/2016.</p> <p>More promotion and marketing of our repair and maintenance service as a whole is taking place. It has been included in the 2015 cycle hire leaflet, website and is often the subject of tweets.</p> <p>X5 cycle hire team members across the 3 centres to be trained to cytech level 2 during winter 2015 ready for a big push on repairs and servicing 2016.</p>
<p>8. Contact all 15 local YHA. Build positive partnerships.</p>	<ul style="list-style-type: none"> Build enhance & partnership Income generation Promotion for understanding & enjoyment 	<p>November 2014</p> <p>Helen Bower, Maureen Eastgate & Sarah Wilks</p>	<p>YHA Preferred partner for cycle hire at 9 locations.</p> <p>Agreement signed off with respective legal teams. To be launched at YHA summer AGM along with Cycle Friendly Places initiative.</p> <p>Commissioned the Design team to make short video to promote and showcase our cycle hire centres and their beautiful landscapes to be features in the hostels.</p>

<p>9. <i>New bike fleet to go out tender</i></p>	<ul style="list-style-type: none"> • <i>Decrease expenditure</i> • <i>Better offering to customers</i> • <i>Increase profit margin when ex hire selling bikes</i> 	<p><i>December 2014</i></p> <p><i>Helen Bower, Philip Naylor</i></p>	<p><i>Trial to hold bikes for 2 seasons at Parsley Hay. Replaced fleet at Derwent and Ashbourne. Parsley Hay fleet to go out to tender for 2016/17 fleet Sept 2015.</i></p>
<p>10. <i>Marketing & promotion of a varied scheduled guided rides. Family, novice beginner, experienced.</i></p>	<ul style="list-style-type: none"> • <i>Promotion for understanding & enjoyment</i> • <i>Income generation</i> 	<p><i>Completed – Dates set for Oct, Nov 2014</i></p> <p><i>Will be ongoing throughout 2015</i></p>	<p><i>Dates set and advertised. Promotion though summer of cycling and events listed on VPDD website with links to PDNPA website. Data will be collated at the end of season.</i></p>
<p>11. <i>Host regular maintenance courses at all centres. Complete cost analysis to guarantee a good profit margin. Potential income £2400</i></p>	<ul style="list-style-type: none"> • <i>Income generation</i> 	<p><i>November 2014</i></p> <p><i>Helen Bower</i></p>	<p><i>Dates set and advertised to run though summer 2015</i></p> <p><i>Promotion though summer of cycling and events listed on VPDD website with links to PDNPA website.</i></p> <p><i>3 courses run so far have had 70-90% occupancy.</i></p> <p><i>Potential to host more maintenance classes 2016/2017 due to more qualified staff.</i></p>
<p>12. <i>Staff A:</i></p> <p><i>Delay replacement of supervisor at Derwent until next season. Replacement at supervisors' pay</i></p>	<ul style="list-style-type: none"> • <i>£7,000 Saving for the remainder of the financial year</i> • <i>£ 13,000 saving next financial year & beyond</i> 	<p><i>November 2014</i></p> <p><i>April 2015</i></p>	<p><i>Completed</i></p> <p><i>Total Payroll saving £15,000 2014/15 v 2013/14</i></p>

<i>scale.</i>		<i>Helen Bower, HR</i>	<i>Derwent supervisor replacement 5 days in season, 2 days off season (previously full time)</i>
<p><i>13. Staff B:</i> <i>Minimal staff will be used during off season. A complete review of the off season rota & contracts is being carried out to protect the income generated in peak season. During December the centres will open at weekends on a rota system with only one centre open at any one time.</i></p>	<ul style="list-style-type: none"> <i>Payroll reduction</i> 	<p><i>End October 2014</i></p> <p><i>Helen Bower, HR</i></p>	<p><i>Completed</i></p> <p><i>Will see further savings 2015/16. Contracts restructured allowing efficient winter opening times. Reduction in overall contracted hours throughout main season allowing flexibility if the weather is bad.</i></p>
<p><i>14. Retail review</i> <i>Improve merchandising for Cycle Spares</i></p>	<ul style="list-style-type: none"> <i>Increase foot flow</i> <i>Increase income</i> <i>Build reputation for quality bike shop</i> <i>Promotion of cycle servicing</i> 	<p><i>December 2014</i></p> <p><i>Helen Bower, Sue Beswick, Lesley Handley</i></p>	<p><i>Quick wins implemented</i></p> <p><i>Further plans include recommendations from the Derbyshire business retail review</i></p> <p><i>Eg, impulse buys, shop restructure, layout, pricing, branding.</i></p>
<p><i>15. Update business plan for the remainder of the season</i></p>	<ul style="list-style-type: none"> <i>SMART Goals</i> <i>Provide a bench mark for future seasons success</i> 	<p><i>October 2014</i></p>	<p><i>Completed</i></p> <ul style="list-style-type: none"> <i>Achieve budget</i>

<p><i>Devise a Business plan for 2015/16</i> <i>To include targets for:</i> <i>Cycle hire numbers per centre</i> <i>Financial targets</i> <i>Specialised equipment</i> <i>Customer service</i> <i>Outreach</i> <i>Marketing</i></p>	<ul style="list-style-type: none"> • <i>Clear Vision</i> • <i>Clear Mission</i> • <i>Team buy in</i> 	<p><i>March 2015</i></p>	<ul style="list-style-type: none"> • <i>25,000 hires</i> • <i>Customer service 90%plus</i> • <i>Increase use of specialised equipment by 10%</i> • <i>Increase servicing income 10%</i>
Mid term			
<p><i>16. Trial holding bikes for 2 seasons before selling as ex hire.</i></p>	<ul style="list-style-type: none"> • <i>Testing more efficient use of our assets</i> 	<p><i>Saving over 2015/16 & 2016/17</i> <i>Helen Bower</i></p>	<p><i>Trial implemented at Parsley Hay. Repair costs and resale values Vs replacing fleet will be compared at the end of 15/16 season.</i> <i>Parsley Hay fleet to go to tender sept 2015</i></p>
<p><i>17. Work with Marketing & Communications to improve signage and information at all centres</i> <i>Work with Severn Trent at Derwent</i></p>	<ul style="list-style-type: none"> • <i>Increase foot flow</i> • <i>Increase awareness of cycle hire</i> • <i>Increase income</i> • <i>Strengthen cycle hire branding</i> 	<p><i>February</i> <i>Helen Bower, Maureen Eastgate, Catherine Bowmer</i></p>	<p><i>All sites now have uniformed and officially branded notices and posters.</i> <i>Banners installed at Derwent End May</i> <i>Maureen is leading on a project for corporate branding.</i></p>
<p><i>18. Web bookable cycle hire</i></p>	<ul style="list-style-type: none"> • <i>Income generation</i> • <i>Better resourcing of centres, reduction in staffing costs</i> 	<p><i>2015</i> <i>Steve Sharratt, Helen Bower</i></p>	<p><i>Meeting with Cinolla (the software vendor of the online booking tool). L&D to trial software initially from</i></p>

			<p><i>June 2015 and Cinolla to complete some development to increase functionality for cycle hire type events bookings.</i></p> <p><i>Possible IT connectivity Issues at Derwent to be investigated further before consideration of any booking system though there is no guarantee that better connectivity is possible at that rural location (If connectivity improvements are possible the cost is likely to be between £5k and £15k per year on a minimum 3 or 5 year contract).</i></p> <p><i>Helen to organise a meeting with 'Bike Rental'. Many cycle hire centres use this software.</i></p>
<p><i>19. Sale of new bikes from centres</i></p>	<ul style="list-style-type: none"> • <i>Income Generation</i> • <i>Promotion of servicing</i> • <i>Build reputation & brand for quality bike shop</i> 	<p><i>2015</i></p> <p><i>Helen Bower</i></p>	<p><i>Currently testing the market by selling a limited selection of new bikes. Further research is required to source and supply bikes that customer's desire and to ensure the bikes we stock are marketed to the right audience.</i></p> <p><i>To be included in the tender sept 2015 for Parsley Hay.</i></p>
<p><i>20. Host learn to ride lessons. At Parsley Hay using trikes &</i></p>	<ul style="list-style-type: none"> • <i>Income Generation</i> • <i>Promotion for understanding &</i> 	<p><i>February 2015</i></p>	<p><i>Deemed not feasible at this time due to other priorities. Will review for</i></p>

<p><i>step through bikes</i> £300</p>	<p><i>enjoyment</i></p>	<p><i>Helen Bower, Maureen Eastgate, Carol Parsons</i></p>	<p><i>2016. Look partnerships with other organisations, many of these schemes are funded allowing the learner to do so FOC.</i></p>
<p><i>21. Review concession arrangement at Ashbourne & Parsley Hay. Franchise out on a 3 yearly renewable lease which is put out to open tender. Review whether the licence falls under the remit of Cycle Hire.</i></p>	<ul style="list-style-type: none"> • <i>Increased income</i> • <i>Hours of operation work in conjunction with centre opening times and customer demand</i> 	<p><i>March 2015</i></p> <p><i>Helen Bower, Emma Stone , Mary Bagley, Philip Naylor</i></p>	<p><i>Concession has been successfully renewed at Ashbourne.</i></p> <p><i>Parsley Hay currently has a concessionaire in place and we continue to take a licence fee.</i></p>
<p><i>22. Review Car Park fees and enforcement.</i></p>	<ul style="list-style-type: none"> • <i>Increased income</i> 	<p><i>Helen Bower, Mary Bagley, Emma Stone, Philip Naylor</i></p>	<p><i>As part of car park review.</i></p>
<p><i>23. Research the feasibility Indoor/ outdoor cycling fitness classes</i></p>	<ul style="list-style-type: none"> • <i>Income generation</i> 	<p><i>January 2015</i></p> <p><i>Helen Bower, Policy Research Group</i></p>	<p><i>Deemed not feasible at this time due to other priorities. Will review for 2016. Look at partnerships with other organisations such as Breeze and Cycling for Girls.</i></p>
<p><i>24. Fitness Rides- New Year</i></p>	<ul style="list-style-type: none"> • <i>Income generation</i> • <i>Promotion for understanding & enjoyment</i> 	<p><i>January 2015</i></p> <p><i>Helen Bower, Maureen Eastgate</i></p>	<p><i>Deemed not feasible at this time due to other priorities. Will review for 2016. Look at partnerships with other organisations such as Breeze and Cycling for Girls.</i></p>

25. Implement a new & improved user survey for 2015/16	<ul style="list-style-type: none"> • Improve service • Improve targeted marketing • Targeted outreach • Increase income 	<p>March 2015</p> <p>Helen Bower, Simon Geikie</p>	<p>Completed</p> <p>Data currently being collected, Questionnaire due to reviewed in line with collection of corporate data.</p>
26. Research innovative markets & opportunities to promote cycle hire e.g. Public Health Funding, GP Referral	<ul style="list-style-type: none"> • Increase income • Promote opportunities for the understanding & enjoyment • Healthy lifestyles & widening participation (recreation strategy) • In line with government initiative public health agenda to get people more active more often 	<p>2015</p> <p>Helen Bower, Sarah Slowther, Policy Research Group</p>	<p>Ongoing</p> <p>Expression of interest submitted for Electrically Assisted Pedal Cycle Programme. Helen Bower to project lead if the bid is successful.</p>
27. Postcode Analysis- identify & target gaps	<ul style="list-style-type: none"> • Increase income • Increase reach • Targeted marketing 	<p>2015</p> <p>Helen Bower Simon Geikie, David Alexander</p>	<p>Spreadsheet set-up now collecting data. New questionnaires will also capture demographics.</p>
Long Term			
28. Research possibility of Cycle	<ul style="list-style-type: none"> • Partnership work 	<p>2015</p>	<p>Application of funding bid submitted</p>

<p><i>Hires from other places in the Peak District National Park e.g. National Trust properties, Chatsworth</i></p>	<ul style="list-style-type: none"> • <i>Income generation</i> 	<p><i>Helen Bower</i></p>	<p>for electrically assisted bikes to be put into visitor centres and North lees campsite.</p>
<p><i>29. Research opportunities & external funding for a mountain bike skills loop</i></p>	<ul style="list-style-type: none"> • <i>Fulfil ambitions of the management Plan. A welcoming & inspiring place. Access for all & recreation.</i> • <i>Promote opportunities for the understanding & enjoyment</i> • <i>Healthy lifestyles & widening participation (recreation strategy)</i> • <i>Increase income generation</i> • <i>In line with government initiative public health agenda to get people more active more often</i> 	<p><i>2015/2016</i></p> <p><i>Helen Bower, Sarah Slowther , Carol Parsons</i></p>	<p><i>There is likely to be a funding bid submitted for skills loops by Derbyshire Sport and suggested locations on our trails have proved unfeasible.</i></p>
<p><i>30. Development of Millers Dale</i></p>	<ul style="list-style-type: none"> • <i>Fulfil ambitions of the Management Plan. A welcoming & inspiring place. Access for all & recreation.</i> • <i>Promote opportunities for the understanding & enjoyment</i> • <i>Healthy lifestyles & widening participation (recreation strategy)</i> • <i>Increase income generation</i> • <i>In line with government initiative public health agenda to get</i> 	<p><i>Strategic Trails Programme</i></p>	<p><i>Business case in progress to refine the development options identified by Atkins Consultants</i></p>

	<i>people more active more often.</i>		
<i>31. Development of Parsley Hay</i>	<ul style="list-style-type: none"> • <i>Fulfil ambitions of the Management Plan. A welcoming & inspiring place. Access for all & recreation.</i> • <i>Promote opportunities for the understanding & enjoyment</i> • <i>Healthy lifestyles & widening participation (recreation strategy)</i> • <i>Increase income generation</i> • <i>In line with government initiative public health agenda to get people more active more often.</i> 	<i>Strategic Trails Programme</i>	<i>Business case in progress to refine the development options identified by Atkins Consultants.</i>

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10. **EXTERNAL AUDIT: 2014/15 REPORT TO THOSE CHARGED WITH GOVERNANCE (A1362/ RMM)**

Purpose of the report

- 1 This report asks Members to consider the external auditors' (KPMG) 2014/15 annual ISA 260 report titled 'report to those charged with governance'. The related reports on the statement of accounts and annual governance statement follow.

Key Issues:

Key issues include:

- The External Auditor expects to give an unqualified audit opinion on the 2014/15 financial statements
- The scope of the auditors' work on value for money (in order to satisfy the Auditor that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources) is limited to reviewing the 2014/15 Annual Governance Statement; the External Auditor has reviewed this and has no matters to report
- The External Auditor requires a signed copy of the management representation letter at Annex B prior to issuing her audit opinion

Recommendations

- 2 1. **That Members:**
- a) **Acknowledge the adjustments to the financial statements included in the following report by the Chief Finance Officer in response to the External Auditor's findings**
 - b) **Agree the management response to the recommendation at Appendix 1 of Annex A**
 - c) **Acknowledge the letter of management representations at Annex B**
 - d) **Acknowledge that the External Auditor expects to give an unqualified audit opinion on the 2014/15 financial statements and has no matters to report on the 2014/15 Annual Governance Statement**

How does this contribute to our policies and legal obligations?

- 3 The work of the external auditors is a key part of our governance arrangements and helps us to monitor and improve performance to ensure the Authority has a solid foundation supporting achievement of our four cornerstones and four directional shifts as detailed in our 2015/16 performance and business plan. Achieving an unqualified opinion on the financial statements and satisfying the Auditor that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources through her review of the Annual Governance Statement is a corporate performance indicator.

Background

- 4 The duties and powers of auditors are set out in the Audit Commission Act 1998, the Local Government Act 1999, the Statement of Responsibilities of Auditors and Audited Bodies and the 2010 Code of Audit Practice issued by the Audit Commission. Considering the Auditor's report is part of the agreed Audit Resources and Performance Committee work programme.

Proposals

- 5 The full report for consideration is given at Annex A.
- 6 The Auditor plans to issue an audit report that includes an unqualified opinion on the financial statements subject to:
- a) the Head of Finance resolving all outstanding queries raised (at the time of writing this report) and
 - b) this Committee considering the matters raised, approving the financial statements and receiving the letter of management representations at Annex B.
- 7 The scope of the auditors' work on value for money (in order to satisfy the Auditor that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources) is limited to reviewing the 2014/15 Annual Governance Statement; the External Auditor has reviewed this and concludes:
- it complies with the standard required by *Delivering Good Governance in Local Government: A Framework* published by CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy/Society of Local Authority Chief Executives)
 - it is not misleading or inconsistent with other information the auditors are aware of from their audit of the financial statements
 - There are no matters to report in the Auditor's conclusion
- 8 The Chief Finance Officer has responded to a number of issues raised by the auditors as given in his report that follows.
- 9 The Auditor has made one recommendation at Appendix 1 of Annex A and members are asked to agree the management response.
- 10 Before the Auditor can issue an opinion written representations are required about the financial statement and governance arrangements. The draft letter of representation is given at Annex B.

Are there any corporate implications members should be concerned about?

- 11 **Financial:** The fees for external audit are funded from the existing Finance Services budget. There is an additional £1000 charge that will be funded from existing budgets.
- 12 **Risk Management:** The scrutiny and advice provided by external audit is part of our governance framework. The Auditor's work is based on an assessment of audit risk. Annex A describes the Auditor's conclusions against the risks identified in the 2014/15 audit plan.
- 13 **Sustainability:** There are no issues to highlight.
- 14 **Background papers** (not previously published) – None

Appendices –

Annex A: External Audit (KPMG): report to those charged with governance (ISA 260)
2014/15 (including Appendices 1-6)

Annex B: Letter of management representations

Report Author, Job Title

Ruth Marchington, Director of Corporate Resources, 10 September 2015

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cutting through complexity

Report to those charged with governance (ISA 260) 2014/15

Peak District National Park Authority

September 2015

The contacts at KPMG in connection with this report are:

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This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies summarising where the responsibilities of auditors begin and end and what is expected from audited bodies. We draw your attention to this document which is available on Public Sector Audit Appointment's website (www.psa.co.uk).

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Sue Sunderland the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Trevor Rees (on 0161 246 4000, or by email to trevor.rees@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing generalenquiries@psaa.co.uk, by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.

This document summarises:

- the key issues identified during our audit of the financial statements for the year ended 31 March 2015 for the Authority; and
- our assessment of the Authority's arrangements to secure value for money.

Scope of this report

This report summarises the key findings arising from:

- our audit work at Peak District National Park Authority ('the Authority') in relation to the Authority's 2014/15 financial statements; and
- the work to support our 2014/15 conclusion on the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources ('VFM conclusion').

Financial statements

Our *External Audit Plan 2014/15*, presented to you in March 2015, set out the four stages of our financial statements audit process.



This report focuses on the third stage of the process: substantive procedures. Our on site work for this took place during July and August 2015.

We are now in the final phase of the audit, the completion stage. Some aspects of this stage are also discharged through this report.

VFM conclusion

Our *External Audit Plan 2014/15* explained our risk-based approach to VFM work, which follows guidance provided by the Audit Commission. We have now completed our work to support our 2014/15 VFM conclusion.

In the case of the Authority this means the scope of our work on value

for money is limited to a review of your annual governance statement (AGS) unless any specific risks are identified.

We identified one specific risk at the planning stage..

Structure of this report

This report is structured as follows:

- Section 2 summarises the headline messages.
- Section 3 sets out our key findings from our audit work in relation to the 2014/15 financial statements of the Authority.
- Section 4 outlines our key findings from our work on the VFM conclusion.

Our recommendations are included in Appendix 1. We have also reviewed your progress in implementing prior recommendations and this is detailed in Appendix 2.

Acknowledgements

We would like to take this opportunity to thank officers and Members for their continuing help and co-operation throughout our audit work.

This table summarises the headline messages for the Authority. The remainder of this report provides further details on each area.

Proposed audit opinion	We anticipate issuing an unqualified audit opinion on the Authority's financial statements by 30 September 2015. We will also report that your Annual Governance Statement complies with guidance issued by CIPFA/SOLACE in June 2007.
Audit adjustments	<p>Our audit has not identified any material misstatements although there is an uncorrected non trivial misstatement (£60k) relating to Assets Held for Sale that do not fully meet the definition.</p> <p>The interpretation of the criteria around assets held for sale has been discussed with the Head of Finance as we did not feel that all of the criteria had been fully complied with. However, as the material assets have subsequently been sold in the current year we accepted their classification for 2014/15. Going forward it is important that the full criteria are considered when designating Assets Held for Sale.</p> <p>We have raised one recommendations arising from our work, which is summarised in Appendix 1.</p>
Key financial statements audit risks	<p>We review risks to the financial statements on an ongoing basis. We identified the following key financial statements audit risks in our 2014/15 external audit plan issued in March 2015.</p> <ul style="list-style-type: none"> ▪ The fixed asset register which is spreadsheet based and susceptible to error. <p>We have worked with officers throughout the year to discuss this key risk and our detail findings are reported in section 3 of this report. There is a recommendation raised relating to this issue</p>
Accounts production and audit process	The Authority has good processes in place for the production of the accounts and good quality supporting working papers. Officers dealt efficiently with audit queries and the audit process has been completed within the planned timescales.
Completion	<p>At the date of this report our audit of the financial statements is substantially complete subject to completion of the following areas:</p> <ul style="list-style-type: none"> ▪ Whole of Government Accounts <p>Before we can issue our opinion we require a signed management representation letter.</p> <p>We confirm that we have complied with requirements on objectivity and independence in relation to this year's audit of the Authority's financial statements.</p>
VFM conclusion and risk areas	<p>The Audit Commission determined that the scope of our work on value for money at the Executive is limited to a review of your annual governance statement (AGS) unless any specific risks are identified.</p> <p>We identified the following VFM risk in our External audit plan 2014/15 issued in March 2015.</p> <ul style="list-style-type: none"> ▪ Saving plans <p>We have worked with officers throughout the year to discuss this VFM risk and we are satisfied that there are no matters to report in our VFM conclusion.</p>

We anticipate issuing an unqualified audit opinion in relation to the Authority's financial statements by 30 September 2015.

Our audit has not identified any material misstatements although there is an uncorrected non trivial misstatement (£60k) relating to Assets Held for Sale that do not fully meet the definition.

The wording of your Annual Governance Statement complies with guidance issued by CIPFA/SOLACE in June 2007

Proposed audit opinion

Subject to all outstanding queries being resolved to our satisfaction, we anticipate issuing an unqualified audit opinion on the Authority's financial statements following approval of the Statement of Accounts by the Audit Resources and Performance Committee on 18 September 2015.

Audit differences

In accordance with ISA 260 we are required to report uncorrected audit differences to you. We also report any material misstatements which have been corrected and which we believe should be communicated to you to help you meet your governance responsibilities.

The final materiality (see Appendix 5 for more information on materiality) level for this year's audit was set at £0.350m. Audit differences below £0.017m are not considered significant.

Our audit has not identified any material misstatements although there is an uncorrected non trivial misstatement (£60k) relating to Assets Held for Sale that do not fully meet the definition. (See Appendix 3)

The interpretation of the criteria around assets held for sale has been discussed with the Head of Finance as we did not feel that all of the criteria had been fully complied with. However, as the material assets have subsequently been sold in the current year we accepted their classification for 2014/15. Going forward it is important that the full criteria are considered when designating Assets Held for Sale.

In addition, we identified a small number of presentational adjustments required to ensure that the accounts are compliant with the *Code of Practice on Local Authority Accounting in the United Kingdom 2014/15* ('the Code'). We understand that the Authority will be addressing these where significant.

Annual Governance Statement

We have reviewed the Annual Governance Statement and confirmed that:

- it complies with *Delivering Good Governance in Local Government: A Framework* published by CIPFA/SOLACE; and
- it is not misleading or inconsistent with other information we are aware of from our audit of the financial statements.

Financial Statements (continued)


Significant risks and key areas of audit focus

We have worked with the Authority throughout the year to discuss significant risks and key areas of audit focus

This section sets out our detailed findings on those risks



In our External Audit Plan 2014/15, presented to you in March 2015, we identified the significant risks affecting the Authority's 2014/15 financial statements. We have now completed our testing of these areas and set out our evaluation following our substantive work.

The table below sets out our detailed findings for each of the risks that are specific to the Authority.

Significant audit risk	Issue	Findings
	<p>The Authority's Fixed Asset Register (FAR) is spreadsheet based. The PPE figures in the accounts come straight from the FAR without passing through the ledger first. In 2013/14 errors were identified issues with the formula's in the spreadsheet.</p> <p>The 2013/14 audit also identified an issue in relation to the historic gross book value and accumulated depreciation figures within the financial statements. This was to be addressed during 2014/15 to ensure that they are correctly stated.</p>	<p>As part of our recommendations in 2013-14 the Authority agreed to undertake a detailed review of the FAR spreadsheet to correct formula errors and enhance reconciliations. Work has been carried out, this has improved the spreadsheet but it is still time consuming to follow all the formula's through to ensure accounting entries have been correctly treated. One formula error was identified during this work.</p> <p>PPE is the largest balance in the Authority's balance sheet and additional detailed work was required to ensure we got adequate assurance over the integrity of the system. As a consequence we will need to raise an additional fee of £1,000.</p> <p>We have repeated last year's recommendation for the Authority to consider getting a FAR software package. Experience elsewhere has shown the initial time investment to be quickly repaid in saving both finance staff and audit time on an annual basis.</p>

In our *External Audit Plan 2014/15* we reported that we would consider two risk areas that are specifically required by professional standards and report our findings to you. These risk areas were Management override of controls and the Fraud risk of revenue recognition.

The table below sets out the outcome of our audit procedures and assessment on these risk areas.

Areas of significant risk	Summary of findings
 <p>Audit areas affected</p> <ul style="list-style-type: none"> ■ All areas 	<p>Our audit methodology incorporates the risk of management override as a default significant risk. Management is typically in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We have not identified any specific additional risks of management override relating to this audit.</p> <p>In line with our methodology, we carried out appropriate controls testing and substantive procedures, including over journal entries, accounting estimates and significant transactions that are outside the normal course of business, or are otherwise unusual.</p> <p>There are no matters arising from this work that we need to bring to your attention.</p>
 <p>Audit areas affected</p> <ul style="list-style-type: none"> ■ None 	<p>Professional standards require us to make a rebuttable presumption that the fraud risk from revenue recognition is a significant risk.</p> <p>In our <i>External Audit Plan 2014/15</i> we reported that we do not consider this to be a significant risk for Local Authorities as there is unlikely to be an incentive to fraudulently recognise revenue.</p> <p>This is still the case. Since we have rebutted this presumed risk, there has been no impact on our audit work.</p>

Financial Statements (continued) Accounts production and audit process

The Authority has a well established and good accounts production process. This operated well in 2014/15, and the standard of accounts and supporting working papers was good.

Officers dealt promptly and efficiently with audit queries and the audit process was completed within the planned timescales.

Accounts production and audit process

ISA 260 requires us to communicate to you our views about the significant qualitative aspects of the Authority's accounting practices and financial reporting. We also assessed the Authority's process for preparing the accounts and its support for an efficient audit.

We considered the following criteria:

Element	Commentary
Accounting practices and financial reporting	<p>The Authority continues to maintain a good financial reporting process and produce statements of accounts to a good standard.</p> <p>We consider that accounting practices are appropriate</p>
Completeness of draft accounts	<p>We received a complete set of draft accounts on 15 June 2015. This was two weeks prior to the deadline of 30 June 2015, and it will help the Authority with the tighter local government accounts deadlines which come into 2017/18.</p>
Quality of supporting working papers	<p>We issued our <i>Accounts Audit Protocol</i> including our required working papers for the audit on 4 March 2015.</p> <p>The quality of working papers provided was high and met the standards specified in our <i>Accounts Audit Protocol</i>.</p>
Response to audit queries	<p>Officers resolved all audit queries in a timely manner.</p>

Prior year recommendations

As part of our audit we have specifically followed up the Authority's progress in addressing the recommendations in last years ISA 260 report.

The recommendations we raised in the ISA 260 Report 2013-14 were concerning the fixed assets register and these have been reviewed as part of our audit. We have noted that there are improvements with the FAR but have repeated the recommendation again in 2014-15.

Appendix 2 provides further details

We confirm that we have complied with requirements on objectivity and independence in relation to this year's audit of the Authority's financial statements.

Before we can issue our opinion we require a signed management representation letter.

Once we have finalised our opinions and conclusions we will prepare our *Annual Audit Letter* and close our audit.

Declaration of independence and objectivity

As part of the finalisation process we are required to provide you with representations concerning our independence.

In relation to the audit of the financial statements of Peak District National Park Authority for the year ending 31 March 2015, we confirm that there were no relationships between KPMG LLP Peak District National Park Authority, its directors and senior management and its affiliates that we consider may reasonably be thought to bear on the objectivity and independence of the audit engagement lead and audit staff. We also confirm that we have complied with Ethical Standards and the Public Sector Audit Appointments Ltd requirements in relation to independence and objectivity.

We have provided a detailed declaration in Appendix 4 in accordance with ISA 260.

Management representations

You are required to provide us with representations on specific matters such as your financial standing and whether the transactions within the accounts are legal and unaffected by fraud. We have provided a template to the Head of Finance for presentation to the Audit Resources and Performance Committee. We require a signed copy of your management representations before we issue our audit opinion.

Other matters

ISA 260 requires us to communicate to you by exception 'audit matters of governance interest that arise from the audit of the financial statements' which include:

- significant difficulties encountered during the audit;
- significant matters arising from the audit that were discussed, or subject to correspondence with management;
- other matters, if arising from the audit that, in the auditor's professional judgment, are significant to the oversight of the

financial reporting process; and

- matters specifically required by other auditing standards to be communicated to those charged with governance (e.g. significant deficiencies in internal control; issues relating to fraud, compliance with laws and regulations, subsequent events, non disclosure, related party, public interest reporting, questions/objections, opening balances etc).

There are no others matters which we wish to draw to your attention in addition to those highlighted in this report.

Section four VFM conclusion

Our approach to VFM work follows guidance provided by the Audit Commission and adopted by PSAA Ltd.

We have concluded that there are no matters to report.

Background


Auditors are required to give their statutory VFM conclusion based on criteria specified by the Audit Commission. For 2014/15, auditors of bodies such as the Authority will continue to meet their VFM duty by:

- reviewing the annual governance statement (AGS);
- reviewing the results of the work of the Commission and other relevant regulatory bodies or inspectorates, to consider whether there is any impact on the auditor's responsibilities at the audited body; and
- undertaking other local risk-based work as appropriate, or any work mandated by the Commission.

We reported our initial risk assessment in our audit plan, this identified one risk which is detailed below.

Conclusion

We have no matters that we need to report.

Key VFM risk	Risk description and link to VFM conclusion	Assessment
	<p>Pressures on the Authority has led to reduced funding and budgets and these are forecast to continue. The Authority is currently working on reductions of 5% per annum which means a reduction of around £1.5m over the next three years.</p> <p>The Authority has plans in place to address these reductions, whilst seeking to ensure that service delivery can be maintained at acceptable levels.</p>	<p>As part of our assessment of the Authority's approach to saving plans we have:</p> <ul style="list-style-type: none"> • Reviewed the 2014-15 financial position against the budget and confirmed that there was no significant overspends • Reviewed the planned budgets for 2015-16 and the proposed savings to be made • Reviewed the assessment of performance against the code of corporate governance produced by the Authority <p>We have concluded adequate arrangements are in place in 2014-15 regarding saving plans but we will continue to monitor financial performance going forward</p> <p>Specific risk based work required: No</p>

Appendix 1: Key issues and recommendations

We have given each recommendation a risk rating and agreed what action management will need to take.

The Authority should closely monitor progress in addressing specific risks and implementing our recommendations.

We will formally follow up these recommendations next year.

Priority rating for recommendations

1 *Priority one:* issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.

2 *Priority two:* issues that have an important effect on internal controls but do not need immediate action. You may still meet a system objective in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.

3 *Priority three:* issues that would, if corrected, improve the internal control in general but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.

No.	Risk	Issue and recommendation	Management response / responsible officer / due date
1	1	<p>Fixed Asset Register (FAR)</p> <p>The FAR was raised as a recommendation in 2013-14 and improvements have been made. However, a formula error was again identified and considerable work is required to confirm the integrity of the data.</p> <p>Recommendation</p> <p>The Authority should consider whether the spreadsheet used for the FAR is still fit for purpose, or whether a FAR software package would be more appropriate. If the spreadsheet is maintained, the document should include the PPE note from the accounts, detailing where all the information can be found in the spreadsheet</p>	<p>The Head of Finance will look further at the possibility of a stand alone fixed asset register, and compare the benefits and costs with the current spreadsheet, as it is accepted that the issues within the spreadsheet (largely self-contained within Note 11 and the complexities of accounting for cumulative depreciation and derivations of gross book value) make for a complex spreadsheet. The PPE note already links to the fixed asset spreadsheet from the main accounts spreadsheet, and the links are considered to be clear as the formulas all point to relevant cells in the fixed asset register, but the recommendation will be an improvement and will be implemented for next year, together with improvements to the linkages in the opening and closing balances</p>

Appendix 2: Follow up of prior year recommendations

The Authority has not fully implemented all of the recommendations in our ISA 260 Report 2013/14 and we have raised a new recommendation this year

This appendix summarises the progress made to implement the recommendations identified in our ISA 260 Report 2013/14 and re-iterates any recommendations still outstanding.

Number of recommendations that were:	
Included in original report	3
Implemented in year or superseded	2
Remain outstanding (re-iterated below)	1

No.	Risk	Issue and recommendation	Officer responsible and due date	Status as at end August
1	1	<p>Fixed Asset Register (FAR)</p> <p>We have identified several formula errors within the spreadsheet that is used for the FAR. None of these have a material impact on the accounts, but questions the integrity of the system</p> <p>Recommendation</p> <p>The Authority should consider whether the spreadsheet used for the FAR is still fit for purpose, or whether a FAR software package would be more appropriate. If the spreadsheet is maintained, it requires detailed review to ensure that its formula's are correct</p>	<p>Agreed. A review of the asset spreadsheet will be carried out later in the year (2014) to correct formula errors and enhance reconciliations. This is considered to be the most cost effective way forward before any further consideration of a software package purchase.</p>	<p>Recommendation raised in 2014-15</p>

Appendix 2: Follow up of prior year recommendations

No.	Risk	Issue and recommendation	Officer responsible and due date	Status as at end August
2	①	<p>Prior period amendments</p> <p>We have identified misclassifications in the Property, Plant and Equipment note and it is likely that the opening gross book value and accumulated depreciations values are misstated.</p> <p>Recommendation</p> <p>The Authority needs to work through the historic gross book value and accumulated depreciation figures to ensure that they are correctly stated.</p>	<p>Agreed. These misclassifications will be dealt with in the review above and the values will be corrected if necessary.</p>	<p>We are still finalising our work on the prior period adjustment, however, the value is not material and we are not anticipating any amendments</p>
3	②	<p>Capital asset management programme</p> <p>Slower progress than anticipated has been made on the Authority's asset management programme.</p> <p>Recommendation</p> <p>The Authority needs to proactively manage this programme to ensure progress is made in 2014-15</p>	<p>The Authority approved the response to the strategic review of property in May 2014 and target dates for implementation for the period 2014-2017. Progress against the agreed action plan will be monitored by the Integrated Property Board. It is agreed that there have been delays in progressing action on Brosterfield and a timeline for proceeding is being considered by the Audit Resources and Performance Committee on 19 September. Other property reports are also being considered by this Committee in line with the action plan including: Losehill Hall Bungalow; Aldern House; North Lees.</p>	<p>A review of minutes and discussions with management confirm that progress is now being made and this is not identified as a risk in 2014-15</p>

Appendix 3: Audit differences

This appendix sets out the significant audit differences identified during the audit for the year ended 31 March 2015.

We are required by ISA 260 to report all uncorrected misstatements, other than those that we believe are clearly trivial, to those charged with governance (which in your case is the Audit Resources and Performance Committee). We are also required to report all material misstatements that have been corrected but that we believe should be communicated to you to assist you in fulfilling your governance responsibilities.

Corrected audit differences

There are no corrected audit differences.

A number of minor amendments focused on presentational improvements have been made to the draft financial statements. The Finance Department are committed to continuous improvement in the quality of the financial statements submitted for audit in future years.

Uncorrected audit differences

In order to classify an asset as 'Held for Sale' certain criteria must be met. Namely:

- The asset must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable
- For the sale to be highly probable, the appropriate level of management must be committed to a plan to sell the asset, and an active programme to locate a buyer and complete the plan must have been initiated. Further, the asset must be actively marketed for sale at a price that is reasonable in relation to its current fair value. In addition, the sale should be expected to qualify for recognition as a completed sale within one year from the date of classification, except as permitted and actions required to complete the plan should indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

Assets held for sale as at 31 March 2015 included £60k relating to various Woodland sites. However, Member approval to dispose of these assets potentially at below value because of the restrictive covenants applied was not sought until May 2015. As a consequence they do not meet the criteria of assets held for sale at 31 March 2015.

The Code of Audit Practice requires us to exercise our professional judgement and act independently of both Public Sector Audit Appointments Ltd and the Authority.

Requirements

Auditors appointed by Public Sector Audit Appointments Ltd must comply with the *Code of Audit Practice* (the 'Code') which states that:

“Auditors and their staff should exercise their professional judgement and act independently of both the Commission and the audited body. Auditors, or any firm with which an auditor is associated, should not carry out work for an audited body that does not relate directly to the discharge of auditors’ functions, if it would impair the auditors’ independence or might give rise to a reasonable perception that their independence could be impaired.”

In considering issues of independence and objectivity we consider relevant professional, regulatory and legal requirements and guidance, including the provisions of the Code, the detailed provisions of the Statement of Independence included within the Public Sector Audit Appointments Ltd *Terms of Appointment* ('Public Sector Audit Appointments Ltd Guidance') and the requirements of APB Ethical Standard 1 *Integrity, Objectivity and Independence* ('Ethical Standards').

The Code states that, in carrying out their audit of the financial statements, auditors should comply with auditing standards currently in force, and as may be amended from time to time. Public Sector Audit Appointments Ltd guidance requires appointed auditors to follow the provisions of ISA (UK & I) 260 *Communication of Audit Matters with Those Charged with Governance* that are applicable to the audit of listed companies. This means that the appointed auditor must disclose in writing:

- Details of all relationships between the auditor and the client, its directors and senior management and its affiliates, including all services provided by the audit firm and its network to the client, its directors and senior management and its affiliates, that the auditor considers may reasonably be thought to bear on the auditor's objectivity and independence.

- The related safeguards that are in place.
- The total amount of fees that the auditor and the auditor's network firms have charged to the client and its affiliates for the provision of services during the reporting period, analysed into appropriate categories, for example, statutory audit services, further audit services, tax advisory services and other non-audit services. For each category, the amounts of any future services which have been contracted or where a written proposal has been submitted are separately disclosed. We do this in our *Annual Audit Letter*.

Appointed auditors are also required to confirm in writing that they have complied with Ethical Standards and that, in the auditor's professional judgement, the auditor is independent and the auditor's objectivity is not compromised, or otherwise declare that the auditor has concerns that the auditor's objectivity and independence may be compromised and explaining the actions which necessarily follow from his. These matters should be discussed with the Audit Resources and Performance Committee

Ethical Standards require us to communicate to those charged with governance in writing at least annually all significant facts and matters, including those related to the provision of non-audit services and the safeguards put in place that, in our professional judgement, may reasonably be thought to bear on our independence and the objectivity of the Engagement Lead and the audit team.

General procedures to safeguard independence and objectivity

KPMG's reputation is built, in great part, upon the conduct of our professionals and their ability to deliver objective and independent advice and opinions. That integrity and objectivity underpins the work that KPMG performs and is important to the regulatory environments in which we operate. All partners and staff have an obligation to maintain the relevant level of required independence and to identify and evaluate circumstances and relationships that may impair that independence.

Appendix 4: Declaration of independence and objectivity (continued)

We confirm that we have complied with requirements on objectivity and independence in relation to this year's audit of the Authority's financial statements.

Acting as an auditor places specific obligations on the firm, partners and staff in order to demonstrate the firm's required independence. KPMG's policies and procedures regarding independence matters are detailed in the *Ethics and Independence Manual* ('the Manual'). The Manual sets out the overriding principles and summarises the policies and regulations which all partners and staff must adhere to in the area of professional conduct and in dealings with clients and others.

KPMG is committed to ensuring that all partners and staff are aware of these principles. To facilitate this, a hard copy of the Manual is provided to everyone annually. The Manual is divided into two parts. Part 1 sets out KPMG's ethics and independence policies which partners and staff must observe both in relation to their personal dealings and in relation to the professional services they provide. Part 2 of the Manual summarises the key risk management policies which partners and staff are required to follow when providing such services.

All partners and staff must understand the personal responsibilities they have towards complying with the policies outlined in the Manual and follow them at all times. To acknowledge understanding of and adherence to the policies set out in the Manual, all partners and staff are required to submit an annual ethics and independence confirmation. Failure to follow these policies can result in disciplinary action.

Auditor declaration

In relation to the audit of the financial statements of Peak District National Park Authority for the financial year ending 31 March 2015, we confirm that there were no relationships between KPMG LLP and Peak District National Park Authority, its directors and senior management and its affiliates that we consider may reasonably be thought to bear on the objectivity and independence of the audit engagement lead and audit staff. We also confirm that we have complied with Ethical Standards and the Public Sector Audit Appointments Ltd requirements in relation to independence and objectivity.

For 2014/15 our materiality is £0.350 million for the Authority's accounts.

Materiality

The assessment of what is material is a matter of professional judgment and includes consideration of three aspects: materiality by value, nature and context.

- Material errors by value are those which are simply of significant numerical size to distort the reader's perception of the financial statements. Our assessment of the threshold for this depends upon the size of key figures in the financial statements, as well as other factors such as the level of public interest in the financial statements.
- Errors which are material by nature may not be large in value, but may concern accounting disclosures of key importance and sensitivity, for example the salaries of senior staff.
- Errors that are material by context are those that would alter key figures in the financial statements from one result to another – for example, errors that change successful performance against a target to failure.

We reassessed and updated materiality for the Authority at the start of the final accounts audit, due to expenditure being higher than we predicted at our planning stage.

Materiality for the Authority's accounts was set at £0.350 m which equates to around 2% percent of gross expenditure. We design our procedures to detect errors in specific accounts at a lower level of precision.

Reporting to the Audit Resources and Performance Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit Resources and Performance Committee any misstatements of lesser amounts to the extent that these are identified by our audit work.

Under ISA 260, we are obliged to report omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

ISA 450 requires us to request that uncorrected misstatements are corrected.

In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £17.5k for the Authority.

Where management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit Resources and Performance Committee to assist it in fulfilling its governance responsibilities.

Appendix 6: KPMG Audit Quality Framework

We continually focus on delivering a high quality audit.

This means building robust quality control procedures into the core audit process rather than bolting them on at the end, and embedding the right attitude and approaches into management and staff.

KPMG's Audit Quality Framework consists of seven key drivers combined with the commitment of each individual in KPMG.

The diagram summarises our approach and each level is expanded upon.

At KPMG we consider audit quality is not just about reaching the right opinion, but how we reach that opinion. KPMG views the outcome of a quality audit as the delivery of an appropriate and independent opinion in compliance with the auditing standards. It is about the processes, thought and integrity behind the audit report. This means, above all, being independent, compliant with our legal and professional requirements, and offering insight and impartial advice to you, our client.

KPMG's Audit Quality Framework consists of seven key drivers combined with the commitment of each individual in KPMG. We use our seven drivers of audit quality to articulate what audit quality means to KPMG.

We believe it is important to be transparent about the processes that sit behind a KPMG audit report, so you can have absolute confidence in us and in the quality of our audit.

Tone at the top: We make it clear that audit quality is part of our culture and values and therefore non-negotiable. Tone at the top is the umbrella that covers all the drives of quality through a focused and consistent voice. Sue Sunderand as the Engagement Lead sets the tone on the audit and leads by example with a clearly articulated audit strategy and commits a significant proportion of his time throughout the audit directing and supporting the team.

Association with right clients: We undertake rigorous client and engagement acceptance and continuance procedures which are vital to the ability of KPMG to provide high-quality professional services to our clients.

Clear standards and robust audit tools: We expect our audit professionals to adhere to the clear standards we set and we provide a range of tools to support them in meeting these expectations. The global rollout of KPMG's eAudIT application has significantly enhanced existing audit functionality. eAudIT enables KPMG to deliver a highly

technically enabled audit. All of our staff have a searchable data base, Accounting Research Online, that includes all published accounting standards, the KPMG Audit Manual Guidance as well as other relevant sector specific publications, such as the Audit Commission's *Code of Audit Practice*.



Recruitment, development and assignment of appropriately qualified personnel: One of the key drivers of audit quality is assigning professionals appropriate to the Authority's risks. We take great care to assign the right people to the right clients based on a number of factors including their skill set, capacity and relevant experience.

We have a well developed technical infrastructure across the firm that puts us in a strong position to deal with any emerging issues. This includes:

- A national public sector technical director who has responsibility for co-ordinating our response to emerging accounting issues, influencing accounting bodies (such as CIPFA) as well as acting as a sounding board for our auditors.

- A national technical network of public sector audit professionals is established that meets on a monthly basis and is chaired by our national technical director.

- All of our staff have a searchable data base, Accounting Research Online, that includes all published accounting standards, the KPMG Audit Manual Guidance as well as other relevant sector specific publications, such as the Audit Commission's *Code of Audit Practice*.

- A dedicated Department of Professional Practice comprised of over 100 staff that provide support to our audit teams and deliver our web-based quarterly technical training.

We continually focus on delivering a high quality audit.

This means building robust quality control procedures into the core audit process rather than bolting them on at the end, and embedding the right attitude and approaches into management and staff.

Quality must build on the foundations of well trained staff and a robust methodology.

Commitment to technical excellence and quality service delivery:

Our professionals bring you up- the-minute and accurate technical solutions and together with our specialists are capable of solving complex audit issues and delivering valued insights.

Our audit team draws upon specialist resources including Forensic, Corporate Finance, Transaction Services, Advisory, Taxation, Actuarial and IT. We promote technical excellence and quality service delivery through training and accreditation, developing business understanding and sector knowledge, investment in technical support, development of specialist networks and effective consultation processes.

Performance of effective and efficient audits: We understand that how an audit is conducted is as important as the final result. Our drivers of audit quality maximise the performance of the engagement team during the conduct of every audit. We expect our people to demonstrate certain key behaviors in the performance of effective and efficient audits. The key behaviors that our auditors apply throughout the audit process to deliver effective and efficient audits are outlined below:

- timely Engagement Lead and manager involvement;
- critical assessment of audit evidence;
- exercise of professional judgment and professional scepticism;
- ongoing mentoring and on the job coaching, supervision and review;
- appropriately supported and documented conclusions;
- if relevant, appropriate involvement of the Engagement Quality Control reviewer (EQC review);
- clear reporting of significant findings;
- insightful, open and honest two-way communication with those charged with governance; and
- client confidentiality, information security and data privacy.

Commitment to continuous improvement: We employ a broad range of mechanisms to monitor our performance, respond to feedback and understand our opportunities for improvement.

Our quality review results

Public Sector Audit Appointments Ltd publishes information on the quality of work provided by us (and all other firms) for audits undertaken on behalf of them (<http://www.psa.co.uk/audit-quality/principal-audits/kpmg-audit-quality/>).

The latest Annual Regulatory Compliance and Quality Report issued June 2015) showed that we are meeting the overall audit quality and regulatory compliance requirements.



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(Letterhead of Client)

KPMG LLP
St Nicholas House
31 Park Row
NOTTINGHAM
NG1 6FQ

18 September

Dear Sue

This representation letter is provided in connection with your audit of the financial statements of Peak District National Park Authority (“the Authority”), for the year ended 31 March 2015, for the purpose of expressing an opinion:

- i. as to whether these financial statements give a true and fair view of the financial position of the Authority as at 31 March 2015 and of the Authority’s expenditure and income for the year then ended; and
- ii. whether the financial statements have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

These financial statements comprise the Authority Movement in Reserves Statement, the Authority Comprehensive Income and Expenditure Statement, the Authority Balance Sheet, the Authority Cash Flow Statement and the Collection Fund and the related notes.

The Authority confirms that the representations it makes in this letter are in accordance with the definitions set out in the Appendix to this letter.

The Authority confirms that, to the best of its knowledge and belief, having made such inquiries as it considered necessary for the purpose of appropriately informing itself:

Financial statements

1. The Authority has fulfilled its responsibilities, as set out in regulation 8 of the Accounts and Audit (England) Regulations 2011, for the preparation of financial statements that:
 - i. give a true and fair view of the financial position of the Authority as at 31 March 2015 and of the Authority’s expenditure and income for the year then ended;
 - ii. have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

The financial statements have been prepared on a going concern basis.

2. Measurement methods and significant assumptions used by the Authority in making accounting estimates, including those measured at fair value, are reasonable.

3. All events subsequent to the date of the financial statements and for which IAS 10 *Events after the reporting period* requires adjustment or disclosure have been adjusted or disclosed.
4. The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole. There was one incorrect misstatement relating to 'assets held for sale' in the financial statements. At the year end the Authority had £60k of woodlands included in their 'assets held for sale' which did not meet the criteria in accordance with IFRS 5, and should have been included in 'property, plant and equipment'.

The Chief Finance Officer accepts this but has not corrected this entry as he believes that the woodlands are in substance more appropriately categorised as held for sale rather than a surplus asset within property, plant and equipment, although this does not meet the precise form required by IFRS 5.

Information provided

5. The Authority has provided you with:
 - access to all information of which it is aware, that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from the Authority for the purpose of the audit; and
 - unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
6. All transactions have been recorded in the accounting records and are reflected in the financial statements.
7. The Authority confirms the following:
 - i) The Authority has disclosed to you the results of its assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Included in the Appendix to this letter are the definitions of fraud, including misstatements arising from fraudulent financial reporting and from misappropriation of assets.

- ii) The Authority has disclosed to you all information in relation to:
 - a) Fraud or suspected fraud that it is aware of and that affects the Authority and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements; and

- b) allegations of fraud, or suspected fraud, affecting the Authority's financial statements communicated by employees, former employees, analysts, regulators or others.

In respect of the above, the Authority acknowledges its responsibility for such internal control as it determines necessary for the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In particular, the Authority acknowledges its responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

8. The Authority has disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
9. The Authority has disclosed to you and has appropriately accounted for and/or disclosed in the financial statements, in accordance with IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*, all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
10. The Authority has disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which it is aware. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with IAS 24 *Related Party Disclosures*.
11. The Authority confirms that:
- a) The financial statements disclose all of the key risk factors, assumptions made and uncertainties surrounding the Authority's ability to continue as a going concern as required to provide a true and fair view.
- b) Any uncertainties disclosed are not considered to be material and therefore do not cast significant doubt on the ability of the Authority to continue as a going concern.
12. On the basis of the process established by the Authority and having made appropriate enquiries, the Authority is satisfied that the actuarial assumptions underlying the valuation of defined benefit obligations are consistent with its knowledge of the business and are in accordance with the requirements of IAS 19 (revised) *Employee Benefits*.

The Authority further confirms that:

- a) all significant retirement benefits, including any arrangements that are:
- statutory, contractual or implicit in the employer's actions;
 - arise in the UK and the Republic of Ireland or overseas;
 - funded or unfunded; and
 - approved or unapproved,

have been identified and properly accounted for; and

- b) all plan amendments, curtailments and settlements have been identified and properly accounted for.

This letter was tabled and agreed at the meeting of the Audit Resources and Performance Committee on 18 September 2015.

Yours sincerely,

[Chair of the Audit Committee]

[Chief Financial Officer]

Appendix to the Authority Representation Letter of Peak District National Park Authority: Definitions

Financial Statements

A complete set of financial statements comprises:

- A Comprehensive Income and Expenditure Statement for the period
- A Balance Sheet as at the end of the period
- A Movement in Reserves Statement for the period
- A Cash Flow Statement for the period
- Notes, comprising a summary of significant accounting policies and other explanatory information.

A local authority is required to present group accounts in addition to its single entity accounts where required by chapter nine of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

A housing authority must present:

- a HRA Income and Expenditure Statement; and
- a Movement on the Housing Revenue Account Statement.

A billing authority must present a Collection Fund Statement for the period showing amounts required by statute to be debited and credited to the Collection Fund.

A pension fund administering authority must prepare Pension Fund accounts in accordance with Chapter 6.5 of the Code of Practice.

An entity may use titles for the statements other than those used in IAS 1. For example, an entity may use the title 'statement of comprehensive income' instead of 'statement of profit or loss and other comprehensive income'

Material Matters

Certain representations in this letter are described as being limited to matters that are material.

IAS 1.7 and IAS 8.5 state that:

“Material omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The

size or nature of the item, or a combination of both, could be the determining factor.”

Fraud

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity’s assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorisation.

Error

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Prior period errors are omissions from, and misstatements in, the entity’s financial statements for one or more prior periods arising from a failure to use, or misuse of, reliable information that:

- a) was available when financial statements for those periods were authorised for issue; and
- b) could reasonably be expected to have been obtained and taken into account in the preparation and presentation of those financial statements.

Such errors include the effects of mathematical mistakes, mistakes in applying accounting policies, oversights or misinterpretations of facts, and fraud.

Management

For the purposes of this letter, references to “management” should be read as “management and, where appropriate, those charged with governance”.

Related Party and Related Party Transaction

Related party:

A related party is a person or entity that is related to the entity that is preparing its financial statements (referred to in IAS 24 *Related Party Disclosures* as the “reporting entity”).

- a) A person or a close member of that person’s family is related to a reporting entity if that person:
 - i. has control or joint control over the reporting entity;
 - ii. has significant influence over the reporting entity; or
 - iii. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.
- b) An entity is related to a reporting entity if any of the following conditions applies:

- i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
- iii. Both entities are joint ventures of the same third party.
- iv. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- v. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
- vi. The entity is controlled, or jointly controlled by a person identified in (a).
- vii. A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Key management personnel in a local authority context are all chief officers (or equivalent), elected members, the chief executive of the authority and other persons having the authority and responsibility for planning, directing and controlling the activities of the authority, including the oversight of these activities.

A reporting entity is exempt from the disclosure requirements of IAS 24.18 in relation to related party transactions and outstanding balances, including commitments, with:

- a) a government that has control, joint control or significant influence over the reporting entity; and
- b) another entity that is a related party because the same government has control, joint control or significant influence over both the reporting entity and the other entity.

Related party transaction:

A transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

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11. STATEMENT OF ACCOUNTS 2014-15 (A.137/21/PN)

Purpose of the Report

1. To seek approval for the audited Statement of Accounts for 2014-15.

Recommendations

2. **1. That the audited Statement of Accounts for 2014-15 as attached at Appendix 1 be approved and that the amendments made to the draft accounts itemised in Appendix 2 be noted.**

How does this contribute to our policies and legal obligations?

3. The Accounts and Audit Regulations require the Statement of Accounts to be approved by Members by 30 September of each year. Members have had access to a copy of the draft accounts which were signed, as required by the Regulations, by the Chief Finance Officer on the 15th June.

Proposals

4. The position on over and underspending was reported to the Audit, Resource and Performance Committee on 5th June, and the final audited accounts reflect that position, with only a number of small changes following final revenue and capital financing adjustments:-

Reserve	June Outturn	Final Accounts	Variance plus (minus)	Comments
General Fund	573,623	658,211	84,588	£85,000 disallowed slippage retained within general reserve; (£413) adjustments – see below
Capital Reserve	334,922	335,307	385	adjustment downwards in sum used to support capital expenditure from the reserve
Specific Reserves	2,549,649	2,464,649	(85,000)	This is the disallowed slippage now contained within the general reserve
Restricted Funds	54,141	54,169	28	Adjustment - interest credited to Restoration Bond
Total	3,512,335	3,512,336	1	

Audit of the Accounts

5. The audit has been completed and the audit opinion is included in the Statement of Accounts. The audit report is a separate agenda item. Appendix 2 of this report lists the amendments made to the draft Accounts following audit recommendations, and these amendments are all incorporated into the final version.

Are there any corporate implications members should be concerned about?

6. **Financial:**

The financial position was explained in the outturn report to Audit Resources and Performance Committee on the 5th June and the Statement of Accounts contains explanations and commentary as required by the Code of Accounting Practice.

7. **Risk Management:** Not applicable
8. **Sustainability:** Not applicable
9. **Background Papers** (not previously published) - None

Appendices

Appendix 1 – Statement of Accounts for Financial Year 1 April 2014 – 31 March 2015

Appendix 2 – Amendments to Draft Accounts

10. **Report Author, Job Title**

Philip Naylor, Chief Finance Officer, 10 September 2015

Statement of Accounts for the Financial Year

1st April 2014 to 31st March 2015

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Signed:

Date:

Chair of the Audit, Resources & Performance Committee

In accordance with the requirements of the Accounts & Audit Regulations 2011 paragraph 8 (2)

Peak District National Park Authority Annual Accounts for the Year Ended 31st March 2015

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 gives a true and fair view of the financial position of the National Park Authority as at 31st March 2015 and its income and expenditure for the year ended 31st March 2015.

Philip Naylor
Chief Finance Officer to the Authority
15th June 2015

Peak District National Park Authority

Annual Accounts for the Year Ended 31st March 2015

1. Explanatory Foreword

1.1 These Accounts contain all the information required by the Accounts & Audit Regulations 2011 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 interests in subsidiaries, associates or jointly controlled entities, these Accounts represent the accounts of a single entity and no consolidated Group Accounts are required.

1.2 Accompanying notes, cross referenced from the statements, explain in greater detail some of the calculations and reasoning behind the figures. The figures are rounded up to the nearest pound. The accounts comprise the following principal statements:-

Movement in Reserves

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 reserves. The “Surplus (Deficit) on the provision of services” line shows the true economic cost of providing the Authority’s services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance for National Park Grant expenditure purposes. The “Net Increase (Decrease) before transfers to Earmarked Reserves” line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Authority.

Comprehensive Income & Expenditure Account

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices; the actual expenditure figure funded from National Park Grant may be different as the Authority is required to account for expenditure in accordance with Local Authority financial regulations, which may be different from the accounting cost.

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 (e.g. the Capital Receipts Reserve may only be used to fund capital expenditure or repay debt). 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 accounting basis and funding basis under regulations”.

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.

1.3 Each year the Department for Food and Rural Affairs (Defra) sets the level of funding for the National Park Authority. In 2014-15 the funding was set at £6,367,867 (£6,960,536 in 2013-14), including any supplementary allocations received in-year. 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.

1.4 Overall, the Authority's usable reserves decreased by only £4,159, a figure which belies active movements between the underlying cash reserves, with a £952,383 transfer into specific reserves and a corresponding £828,662 use of those reserves; a £72,241 reduction in the General Reserve, and £90,290 funds from the Capital Reserve to support capital investments in the year.

1.5 The Service Expenditure Analysis common to all National Park Authorities has been complied with; income and expenditure being allocated across 8 mandatory functional headings.

1.6 The Authority continued its rolling programme of asset re-valuations, concentrating on toilets, cycle hire centres, visitor centres, and miscellaneous other properties.

1.7 In accordance with accounting practice, the Authority must show the present value surplus or deficit position on its share of the Pension Fund on the Balance Sheet. The net position as at 31st March 2015 shows an increased liability of £15.749m, an increase of £5.198m compared to the liability of £10.551m for the preceding year. The liability is assessed on an actuarial basis using a present value estimate of the pensions that will be payable in future years, over and above the assets within the Fund retained for this purpose. The level of employer and employee contributions into the Fund are assessed every three years with a view to ensuring that the assets within the Fund are capable of financing in full future pension commitments. Fluctuations often occur as the valuations made for the purpose of the accounts are based on prevailing economic conditions (e.g. bond yields, stock market values, inflation rates etc) at balance sheet date. Full details are explained in Note 33.

1.8 For the 2014-15 financial year the Authority set a borrowing limit (the "authorised" limit) of £1.8m. The Authority's borrowing as at 31st March 2015 was £657,067. The Authority's Capital Financing Requirement, i.e. its underlying need to borrow for capital purposes, was £829,638.

1.9 Explanation of Main Variances Between Years.

On February 7th 2014 the Authority approved the 2014/15 Budget and the variances from the previous year were mainly in line with budget expectation and allocations. A more detailed financial commentary on the 2014/15 results can be found in the outturn report which was reported to Audit, Resources and Performance Committee on the 5th June 2015; obtainable from the Authority's website (www.peakdistrict.gov.uk - under Committee meetings) or by request to the Head of Finance, Aldern House, Baslow Rd, Bakewell, Derbyshire tel 01629 816366. Many of the variances shown in the Comprehensive Income and Expenditure Statement arise from normal business and project related fluctuations; the main variances (above £50,000 and 10% of the previous year's net expenditure) are outlined below.

	Variance £,000	Comment
Comprehensive Income and Expenditure Statement (CIES)		
Estate Management	-105	Reduced expenditure on property staffing, consultancy expenditure and improvements in property income levels
Area projects	+50	Increased expenditure arising from the PDNPA contributions to cycling projects compared to the previous year

Environmental Education (New Learning Team)	-83	The one off effect of the unrealised impairment of bungalow premises occupied by the service charged to the CIES following downwards revaluation compared to the Net Book value, in 2013/14.
Community Development	-131	Principally reduction in grant expenditure as the Sustainable Development Fund draws to a conclusion.
Corporate Mgt & Core	-126	A reduction in employee redundancy costs in 2014/15
Balance Sheet		
Long Term Assets	+483	Capital additions of some £232k (mainly enhancement of tenanted farms, boiler and headquarters alterations, and IT expenditure); asset valuation increases of £890k; depreciation of £639k;
Current Assets	-456	Debtors' levels have increased by £1,160k mainly as a result of fluctuations in projects with claims outstanding at year end. Cash balances have decreased by £1,635k; stock levels at visitor centres increased by £19k at year end.
Current Liabilities	-416	The level of creditors normally fluctuates between years because of one-off project expenditure variations; there were less outstanding invoices for these projects at year end, and the accounting system's bank account "overdraft" was reduced.
Long Term Liabilities	+5,033	the impact of the actuarial estimates used to provide notional figures to comply with International Accounting Standard 19 – Retirement Benefits - (see Note 33) is the principal reason for the increase (£5,198k); there is also a small reduction in grants receipts in advance (£68k) as these projects have progressed and the income is accounted for as revenue income in the 2014/15 year (see Note 27). £98k of long term borrowing was also repaid during the year.
General Fund	-72	The General Fund has reduced by £72k mainly due to an allocation of £100,000 from this Reserve into the Re-structuring specific reserve; the overall level of cash reserves stayed approximately the same with only a small £4k reduction.
Economic Impact		The Authority's income sources largely continue to achieve their budget estimates, despite difficult economic times and stretched estimates required as part of the programme to achieve balanced budgets with a significantly reduced central grant figure. The number of Planning applications increased by 5%. Note 34 highlights the Authority's exposure to interest rate risk, which is now minimised in revenue budgets. Uncertainties remain over National Park Grant funding for future periods beyond 2015/16.

The remaining variances are sufficiently explained in the accompanying Notes to the Accounts.

1.10 In December 2014 the Department of Environment, Food and Rural Affairs (DEFRA) confirmed National Park Grant figures which over the period from 2010-11 to 2015/16 comprised year on year cash reductions with a cumulative reduction by 2015-16 of 24.6% from its 2010/11 level, which represents approximately a 37% decrease in real terms after taking account of inflationary cost pressures. Concerns remain that overall government spending up to 2018/19, based on projections for "non-protected" government departments, will continue to fall at a similar rate. Meeting the challenge up to 2015/16 required the Authority to find ongoing revenue savings totalling £2.4m, in order to balance to the 2015-16 National Park Grant figure of £6,257,122 (2009-10 National Park Grant = £8,309,049). The Authority has to date approved

reductions achieving this £2.4m, including the approved budget for 2015/16. The focus turns now to how the Authority will cope with what the next Spending Review period brings.

1.11 The Authority has maintained a satisfactory financial position in 2014/15, and this strength stems from the operation of four principal aspects of our financial strategy. The first is achieving a balance between maximising funding sources, and ensuring that agreed budgets do not include speculative or imprudent assumptions. The second follows on as a consequence, ensuring that our budgetary control procedures remain robust, particularly in early monitoring of the risks implicit in our provision of demand-led services. The third is the need to ensure that the Authority's fixed asset base is sustainable, with an approved Asset Management Plan in place and a matching capital strategy approved, with rationalisation of the Authority's property portfolio reducing maintenance liabilities and providing possible capital receipts. The fourth concerned a cautious approach to longer term commitments, ensuring the Authority was able to maintain a degree of flexibility in responding to future settlements, whilst retaining sufficient contingency reserves to cope with the lack of certainty over future National Park Grant provision. Whilst this caution remains very clearly necessary, any flexibility has effectively disappeared, and the Authority is therefore concentrating in its corporate planning on strategic thinking over what the Authority will give "certainty" to over the next four year period, and what will have to be financed differently, and with less certainty perhaps, from income sources other than National Park Grant. The Authority's temporary cash reserves remain absolutely critical in achieving a managed and orderly transition to this new financial baseline position.

2. Summary of Significant Accounting Policies

2.1 General Principles

2.1.1 The Statement of Accounts summarises the Authority's transactions for the 2014/15 financial year and its position at the year-end of March 2015. The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2011, which require preparation in accordance with proper accounting practices. These practices comprise the Code of Practice on Local Authority Accounting in the UK (2014/15) and the Service Reporting Code of Practice (2014/15), supported by International Financial Reporting Standards (IFRS).

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

2.1.3 The analysis of expenditure used in the Comprehensive Income and Expenditure Statement is based on the requirements contained in the Grant Memorandum issued by the Department for Environment, Food and Rural Affairs (DEFRA), which complies with CIPFA guidance on Accounting for Overheads in Local Government, and the National Parks' Service Expenditure Analysis.

2.2 Accruals of Income and Expenditure

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

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

2.3 Acquisitions and Discontinued Operations

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

2.4 Cash and Cash Equivalents

2.4.1 Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature within 3 months or less from the date of acquisition and are readily convertible to known amounts of cash with no significant risk of a change in value.

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

2.5 Exceptional Items

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

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

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

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

2.7 Charges to Revenue for Non-Current Assets

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

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

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

2.8 Employee Benefits

2.8.1 Short-term employee benefits are those due to be settled within 12 months of the year end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of holiday entitlements (or any form of leave, eg 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.

2.8.2 Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy, and are charged on an accruals basis to the appropriate service in the CIES when the Authority is committed to the termination. Where termination before retirement involves additional cost to the pension fund, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are therefore required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

2.9 Post - Employment Benefits

2.9.1 Employees of the Authority can choose to be a member of the Local Government Pensions Scheme, administered by Derbyshire County Council, which provides defined benefits (retirement lump sums and pensions) to members earned as employees 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.

2.9.2 The liabilities of the pension fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc and projections of earnings for current employees. Liabilities are discounted to their value at current prices, using a discount rate of 3.2%.

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

2.9.4 The change in the net pensions liability is analysed into seven components:-

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

2.9.5 Statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in

Reserves Statement, this means that there are movements to and from the Pensions' Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid or payable to the pension fund. The negative balance that arises on the Pensions' Reserve therefore measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than when benefits are earned by employees.

2.10 Events After the Balance Sheet Date

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

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

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

2.11 Financial Instruments

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

2.11.2 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.

2.11.3 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.

2.11.4 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.

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

2.11.6 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.

2.11.7 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.

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

2.12 Foreign Currency Translation

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

2.13 Government Grants and Contributions

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

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

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

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

2.14 Heritage Assets

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

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

Notwithstanding its historical or other heritage qualities, any asset used by an organisation in its operations is still accounted for as an operational asset, and not as a heritage asset. It is therefore accounted for as set out in the Summary of Accounting policies note paragraph 2.19. The current approach to Heritage assets in this Statement of Accounts is summarised in Note 32.

2.15 Intangible Assets

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

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

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

2.16 Inventories and Long Term Contracts

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

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

2.17 Leases

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

2.17.2 The Authority as Lessee, Finance Leases: property, plant and equipment held under finance leases is recognised on the Balance Sheet at the start of the lease at either its fair value measured at the lease's inception or if lower, the present value of the minimum lease payments. The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Authority are added to the carrying amount of the asset, and any premia paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred. The lease payments are apportioned between a charge for the acquisition of the interest in the asset – which is used to write down the lease liability, and a finance charge which is debited to the Financing and Investment Income & Expenditure line in the CIES. Property, plant & equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life, assuming ownership of the asset does not

transfer to the Authority at the end of the lease period. The Authority is not required to account for depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with the Authority's Treasury Mgt 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.

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

2.17.4 The Authority as Lessor, Finance Leases: where the Authority grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the start of the lease, the carrying amount of the asset in the Balance Sheet (whether Property, Plant & Equipment or Assets held for sale) is written off to the Other Operating Expenditure line in the CIES as part of the gain or loss on disposal. A gain, representing the Authority's net investment in the lease, is credited to the same line in the Comprehensive Income & Expenditure Statement 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.

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

2.18 Overheads and Support Services

2.18.1 The costs of overheads and support services are charged to those that benefit from the supply or service in accordance with the costing principles of the CIPFA Service Accounting Code of Practice 2014/15 (SERCOP). The total absorption costing principle is used – the full cost of overheads and support services are shared between users in proportion to the benefits received, with the exception of:-

- Corporate and Democratic Core – costs relating to the Authority's servicing of its democratic mandate (i.e. the Membership)
- Non-Distributed Costs – the cost of discretionary benefits awarded to employees retiring early and impairment losses chargeable on Assets held for sale.

These two cost categories are defined in SERCOP and are accounted for as separate headings in the CIES, as part of Total Cost of Services.

2.19 Property, Plant & Equipment

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

2.19.2 Recognition: expenditure on the acquisition, creation or enhancement of Property, Plant & Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure which maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

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

- infrastructure, community assets and assets under construction – depreciated historic cost.
- 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.

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

2.19.5 Impairment: Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible

differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for this shortfall. Where decreases in value are identified, and there is a balance of revaluation gains for the asset in the Revaluation Reserve, they are accounted for by writing down the carrying amount of the asset against that balance, up to the amount of the accumulated gains. Where impairment losses are identified, and there is no balance, or an insufficient balance, of revaluation gains for the asset in the Revaluation Reserve, they are accounted for by writing down the carrying amount of the asset against the relevant service line in the CIES. Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line in the CIES, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

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

Type of Fixed Asset	Depreciation Period
Land	Nil
Community assets	Nil
Furniture & Equipment	over the life of the asset – 5-10 years ; computer hardware 3 years
Vehicles	over the life of the asset - 6-20 years
Car Parks	over the life of the asset - 15-20 years
Buildings	over the life of the asset - 60 years
Intangible Assets	Over the life of the asset – 5 years

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.

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

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

to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

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

2.20 Provisions, Contingent Liabilities and Contingent Assets

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

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

2.21 Reserves

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

2.22 Revenue Expenditure Funded from Capital Under Statute

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

2.23 VAT

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

3. Movement in Reserves Statement 2014/15

	General Fund	Earmarked Reserves	Capital Receipts Reserve	<u>Total Usable Reserves</u>	Un-usable Reserves	<u>Total Authority Reserves</u>
	£	£	£	£	£	£
Balance at 31st March 2014	730,452	2,360,446	425,597	3,516,495	7,421,901	10,938,396
Surplus (Deficit) on provision of services (accounting basis)	(1,159,638)	0	0	(1,159,638)	0	(1,159,638)
Other Comprehensive (Expenditure) & Income (Note 5)	0	0	0	0	(3,431,270)	(3,431,270)
Total Comprehensive (Expenditure) & Income	(1,159,638)	0	0	(1,159,638)	(3,431,270)	(4,590,908)
Adjustments between accounting basis & funding basis under regulations (Note 6)	1,245,769	0	(90,290)	1,155,479	(1,155,479)	0
Net Increase (Decrease) before Transfers to Earmarked Reserves	86,131	0	(90,290)	(4,159)	(4,586,749)	(4,590,908)
Transfers (to) from earmarked Reserves (Note 7)	(158,372)	158,372	0	0	0	0
Increase (Decrease) in Year	(72,241)	158,372	(90,290)	(4,159)	(4,586,749)	(4,590,908)
Balance as at 31st March 2015	658,211	2,518,818	335,307	3,512,336	2,835,152	6,347,488

3. cont. Movement in Reserves Statement 2013/14

	General Fund	Earmarked Reserves	Capital Receipts Reserve	<u>Total Usable Reserves</u>	Un-usable Reserves	<u>Total Authority Reserves</u>
	£	£	£	£	£	£
Balance at 31st March 2013	513,096	2,614,256	188,034	3,315,386	3,273,531	6,588,917
Surplus (Deficit) on provision of services (accounting basis)	(1,821,904)	0	0	(1,821,904)	0	(1,821,904)
Other Comprehensive (Expenditure) & Income (Note 5)	0	0	0	0	6,171,383	6,171,383
Total Comprehensive (Expenditure) & Income	(1,821,904)	0	0	(1,821,904)	6,171,383	4,349,479
Adjustments between accounting basis & funding basis under regulations (Note 6)	1,785,450	0	237,563	2,023,013	(2,023,013)	0
Net Increase (Decrease) before Transfers to Earmarked Reserves	(36,454)	0	237,563	201,109	4,148,370	4,349,479
Transfers (to) from earmarked Reserves (Note 7)	253,810	(253,810)	0	0	0	0
Increase (Decrease) in Year	217,356	(253,810)	237,563	201,109	4,148,370	4,349,479
Balance as at 31st March 2014	730,452	2,360,446	425,597	3,516,495	7,421,901	10,938,396

4. Comprehensive Income and Expenditure Statement

2013/14			2014/15		
Gross Expenditure	Income	Net Expenditure	Gross Expenditure	Income	Net Expenditure
£	£	£	£	£	£
Conservation of the Natural Environment					
73,954	(13,997)	59,957	63,448	(13,587)	49,861
634,553	(401,450)	233,103	545,978	(417,579)	128,399
855,631	(47,486)	808,145	793,919	(48,935)	744,984
3,819,755	(3,503,371)	316,384	3,779,464	(3,432,930)	346,534
319,244	(1,875)	317,369	293,597	(800)	292,797
5,703,137	(3,968,179)	1,734,958	5,476,406	(3,913,831)	1,562,575
Conservation of Cultural Heritage					
96,246	(0)	96,246	101,138	(0)	101,138
138,405	(1,382)	137,023	135,997	(1,141)	134,856
147,664	(39,670)	107,994	129,603	(37,130)	92,473
33,687	(33,423)	264	0	(0)	0
416,002	(74,475)	341,527	366,738	(38,271)	328,467
Recreation Management & Transport					
70,737	(64,420)	6,317	70,173	(62,231)	7,942
1,083,690	(219,247)	864,443	1,045,661	(201,885)	843,776
207,330	(130,584)	76,746	411,384	(283,968)	127,416
287,550	(299,828)	(12,278)	339,586	(350,304)	(10,718)
373,270	(265,155)	108,115	347,795	(282,456)	65,339
212,407	(14,210)	198,197	182,167	(14,035)	168,132
153,543	(7,850)	145,693	168,245	(5,952)	162,293
2,388,527	(1,001,294)	1,387,233	2,565,011	(1,200,831)	1,364,180
Promoting Understanding					
829,045	(456,457)	372,588	830,460	(461,231)	369,229
230,941	(4,582)	226,359	223,126	(6,881)	216,245
282,131	(53,176)	228,955	284,984	(65,829)	219,155
377,882	(95,017)	282,865	302,796	(102,891)	199,905
0	(0)	(0)	93	(0)	93
1,719,999	(609,232)	1,110,767	1,641,459	(636,832)	1,004,627

2013/14			Comprehensive Income & Expenditure Account (Continued)	2014/15		
Gross Expenditure	Income	Net Expenditure		Gross Expenditure	Income	Net Expenditure
409,089	(69,507)	339,582	Rangers, Estates Service & Volunteers	409,893	(69,911)	339,982
59,239	(16,479)	42,760	Rangers	74,973	(20,595)	54,378
286,187	(26)	286,161	Countryside Volunteers	287,790	(64)	287,726
44,298	(2,877)	41,421	Property Team	43,792	(2,522)	41,270
798,813	(88,889)	709,924	Estates Workers	816,448	(93,092)	723,356
			Development Control			
1,333,122	(262,975)	1,070,147	Development Control	1,338,226	(318,333)	1,019,893
1,333,122	(262,975)	1,070,147		1,338,226	(318,333)	1,019,893
			Forward Planning & Communities			
508,939	(3,175)	505,764	Policy Planning	539,890	(34,644)	505,246
299,258	(36,413)	262,845	Community Development	164,001	(31,829)	132,172
808,197	(39,588)	768,609		703,891	(66,473)	637,418
			Service Management & Support Services			
2,066,248	(215,514)	1,850,734	Corporate Management	1,781,554	(79,560)	1,701,994
436,420	(0)	436,420	Corporate & Democratic Core	441,197	(0)	441,197
115,491	(0)	115,491	Non-Distributed Costs	28,865	(0)	28,865
0	(0)	0	Past Service Cost (Gain)	0	(0)	0
(1,850,732)	(0)	(1,850,732)	Less Recharged Support Service Costs	(1,746,254)	(0)	(1,746,254)
767,427	(215,514)	551,913		505,362	(79,560)	425,802
13,935,224	(6,260,146)	7,675,078	Total Cost of Services	13,413,541	(6,347,223)	7,066,318
503,987	(0)	503,987	Other Operating Expenditure (Note 8)	0	(0)	0
622,726	(16,096)	606,630	Financing and Investment Income (Note 9)	492,114	(30,063)	462,051
0	(0)	0	Surplus or deficit on discontinued operations (Note 22)	0	(0)	0
0	(6,963,791)	(6,963,791)	National Park Grant, non-specific grant and capital income (Note 10)	0	(6,368,731)	(6,368,731)
15,061,937	(13,240,033)	1,821,904	(Surplus) or Deficit on Provision of Services	13,905,655	(12,746,017)	1,159,638
0	(1,988,283)	(1,988,283)	(Surplus) or deficit on revaluation of Property, Plant & Equipment assets	0	(856,701)	(856,701)
0	(4,183,100)	(4,183,100)	Actuarial (gains) losses on pension assets / liabilities	4,287,971	(0)	4,287,971
0	(6,171,383)	(6,171,383)	Other Comprehensive (Income) Expenditure (Note 5)	4,287,971	(856,701)	3,431,270
15,061,937	(19,411,416)	(4,349,479)	Total Comprehensive (Income) Expenditure	18,193,626	(13,602,718)	4,590,908

5. Balance Sheet as at 31st March 2015

2013-14 £	Notes	2014-15 £
	Property, Plant & Equipment	
17,709,751	- Land & Buildings 11	17,276,076
1,206,849	- Vehicles, Plant & Equipment 11	1,105,000
220,818	Intangible Assets 12	209,733
0	Assets held for Sale 16	1,029,383
0	Long Term Investments	0
0	Long Term Debtors 14	0
19,137,418	Total Long Term Assets	19,620,192
138,409	Inventories 13	156,902
1,574,259	Short Term Debtors 14	2,734,431
4,724,208	Cash & Cash Equivalents 15	3,089,193
6,436,876	Total Current Assets	5,980,526
(193,259)	Cash & Cash Equivalents 15	(66,353)
(95,202)	Short Term Borrowing 35 & 36	(97,897)
(2,090,314)	Short Term Creditors 17	(1,819,841)
(226,728)	Accruals 20	(206,401)
(2,605,503)	Total Current Liabilities	(2,190,492)
(657,067)	Long Term Borrowing 35 & 36	(559,170)
(10,551,000)	Other Long Term Liabilities 33	(15,749,000)
(822,328)	Grants Receipt in Advance 27	(754,568)
(12,030,395)	Total Long Term Liabilities	(17,062,738)
10,938,396	TOTAL NET ASSETS	6,347,488
Financed by:		
<u>Usable Reserves</u>		
730,452	General Reserve See p.17	658,211
425,597	Capital Receipts Reserve 19	335,307
2,340,928	Specific Reserves 7	2,464,649
19,518	Trust Funds 7	54,169
3,516,495		3,512,336
<u>Unusable Reserves</u>		
6,502,000	Revaluation Reserve 20	7,210,325
11,697,629	Capital Adjustment Account 20	11,580,228
(10,551,000)	Pensions' Reserve 20	(15,749,000)
(226,728)	Accumulated Absences Account 20	(206,401)
7,421,901		2,835,152
10,938,396	Total Reserves	6,347,488

6. Cashflow Statement

2013-14		2014-15
£		£
<u>Operating Activities</u>		
(227,719)	Rents	(252,745)
(1,309,992)	Charges for Goods and Services	(1,507,489)
(5,107,757)	Grants and Partnership Income	(3,326,598)
(6,960,536)	National Park Grant and Levies	(6,367,867)
(16,096)	Interest Received	(30,063)
(0)	Discontinued Operations	(0)
(13,622,100)	Cash Inflows	(11,484,762)
7,129,250	Employment Costs	6,918,808
4,884,627	Payments for Goods and Services	5,351,705
471,259	Other Costs	370,850
32,726	Interest Paid	30,114
0	Discontinued Operations	0
12,517,862	Cash Outflows	12,671,477
(1,104,238)	Operating Activities Net Cash Flow	1,186,715
<u>Investing Activities</u>		
344,713	Purchase of Property, plant and equipment and intangible assets	227,056
0	Purchase of Investments	0
(294,849)	Sale of Property, plant and equipment and intangible assets	(0)
(16,674)	Capital Grants received	(864)
0	Discontinued Operations	0
33,190	Investing Activities Net Cash Flow	226,192
<u>Financing Activities</u>		
92,591	Repayments of amounts borrowed	95,202
0	New Loans	0
0	Discontinued Operations	0
92,591	Financing Activities Net Cash Flow	95,202
978,457	Net (Increase) Decrease in Cash and Cash equivalents	1,508,109
3,552,492	Cash and Cash Equivalents at the beginning of the Reporting Period (Note 15)	4,530,949
978,457	Net Increase (Decrease) in Cash and Cash equivalents as above	(1,508,109)
4,530,949	Cash and Cash Equivalents at the end of the Reporting Period (Note 15)	3,022,840

7. Notes to the Accounts

Note 1 Critical Judgements in applying Accounting Policies

In applying the accounting policies set out in Section 2, 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.

Note 2 Assumptions made about the future and other major sources of estimation uncertainty

The National Park Grant, the principal funding source for the Authority, has been confirmed for 2015/16, although Defra have said that these allocations may be subject to revision in the event that Defra's budget is materially reduced. The current allocations mean a further reduction from £6,367,867 in 2014-15 to £6,257,122 in 2015/16, a reduction of £110,745. Further reductions are possible if National Parks are not protected from the overall spending allocations suggested for "non protected" government departments. A programme to consider how and what further savings might be achieved is being worked on, in addition to the reductions achieved to date mentioned in the Foreward. The Authority has determined at this stage that there is no need to impair assets as a result of changes in service provision which might occur in response to this resource reduction. The Authority's net liability to pay pensions depends on a number of complex judgements, e.g. the discount rate used, the rate of wages' inflation, changes in retirement ages, mortality rates and the return on pension fund assets. These judgements are made by the actuaries engaged by Derbyshire County Council to advise on the Pension Fund, within statutory guidelines. Note 33 contains more information on the assumptions made and the impact on the accounts. The estimated pensions liability as at 31/03/15 is £15,749,000, and estimates of the liability in the last five years have ranged between £7,483,000 and this figure.

The Land & Buildings figure (within the Property, Plant & Equipment heading on the Balance Sheet) is determined by the accounting policies outlined in paragraph 2.193 and 2.19.4., and as such, any revaluations of assets within this category may be subject to variations arising from the nature of the valuation process. The carrying amount as at 31/03/2015 was £17,276,076.

There are no other significant estimations or assumptions which require disclosure.

Note 3 Material Items of Income and Expenditure

There are no items of income and expenditure contained within the Comprehensive Income and Expenditure Statement totals which require specific disclosure or explanation in this note, although the explanatory foreward helps to explain a number of variances from the previous year where the figures are materially different.

Note 4 Events after the Balance Sheet Date

The Chief Finance Officer authorised the Statement of Accounts for issue on 15th June 2015. Events taking place after this date are not reflected in the financial statements or notes. Events which have occurred since the Balance Sheet date (31/03/15) and up to the authorisation of the accounts (15th June 2015) by the Chief Finance Officer 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).

Note 5 Other Comprehensive Expenditure & Income

2013-14		2014-15
£		£
1,988,283	Surplus (Deficit) arising on revaluation of non-current assets	856,701
4,235,000	Actuarial Gain (Loss) on pension fund assets and liabilities	(4,318,000)
(51,900)	Other – difference between actuarial and actual charge against government grant	30,029
6,171,383	Total	(3,431,270)

Note 6 Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to move from the basis of comprehensive income and expenditure recognised in accordance with proper accounting practice, to the basis specified for Local Authorities by statute.

<u>2014/15</u>	General Fund	Capital Receipts Reserve	Un-usable Reserves
	£	£	£
<u>Adjustments primarily involving the Capital Adjustment Account</u>			
Charges for depreciation and impairment of non-current assets	(595,507)		595,507
Revaluation gain (loss) on Property, Plant & Equipment	33,499		(33,499)
Amortisation of Intangible Assets	(44,164)		44,164
Capital grants and contributions applied	864		(864)
Revenue expenditure funded from capital under statute	0	0	0
Non-current assets written off on disposal or sale as part of the gain /loss on disposal	(0)		0
Statutory provision for the financing of capital investment	108,152		(108,152)
Capital Expenditure charged against the General Fund Balances	141,090		(141,090)
<u>Adjustments primarily involving the Capital Receipts Reserve</u>			
Transfer of cash sale proceeds credited as part of the gain/loss on disposal to the CIES	0	(0)	
Use of the Capital Receipts reserve to finance capital expenditure		90,290	(90,290)
<u>Adjustments primarily involving the Pensions reserve</u>			
Reversal of items relating to retirement benefits' accruals under IAS 19	(1,832,000)		1,832,000
Employer's pensions contributions payable in the year	921,970		(921,970)
<u>Adjustments primarily involving the Accumulated Absences Account</u>			
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration paid in the year according to statutory requirements	20,327		(20,327)
Total Adjustments	(1,245,769)	90,290	1,155,479

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

<u>2013/14</u>	General Fund	Capital Receipts Reserve	Un-usable Reserves
	£	£	£
<u>Adjustments primarily involving the Capital Adjustment Account</u>			
Charges for depreciation and impairment of non-current assets	(699,910)		699,910
Revaluation losses on Property, Plant & Equipment	0		0
Amortisation of Intangible Assets	(47,312)		47,312
Capital grants and contributions applied	3,255		(3,255)
Revenue expenditure funded from capital under statute	0	0	
Non-current assets written off on disposal or sale as part of the gain /loss on disposal	(798,834)		798,834
Statutory provision for the financing of capital investment	111,165		(111,165)
Capital Expenditure charged against the General Fund Balances	152,744		(152,744)
<u>Adjustments primarily involving the Capital Receipts Reserve</u>			
Transfer of cash sale proceeds credited as part of the gain/loss on disposal to the CIES	294,849	(294,849)	
Use of the Capital Receipts reserve to finance capital expenditure		57,286	(57,286)
<u>Adjustments primarily involving the Pensions reserve</u>			
Reversal of items relating to retirement benefits' accruals under IAS 19	(1,786,000)		1,786,000
Employer's pensions contributions payable in the year	978,900		(978,900)
<u>Adjustments primarily involving the Accumulated Absences Account</u>			
Amount by which officer remuneration charged to the CIES on an accruals basis is different from remuneration paid in the year according to statutory requirements	5,693		(5,693)
Total Adjustments	(1,785,450)	(237,563)	2,023,013

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 Reserve 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.

	£ Balance at 1 st April 2013	Transfers Out 2013/14	Transfers In 2013/14	Balance at 31 st March 2014	Transfers Out 2014/15	Transfers In 2014/15	Balance at 31 st March 2015
Minerals Reserve	353,459			353,459		70,000	423,459
Reducing Resources / Restructuring Reserve	214,048	(59,391)		154,657		244,399	399,056
ICT Reserve	50,000			50,000		69,000	119,000
Warslow Reserve	17,460	(10,000)	8,506	15,966			15,966
North Lees Reserve	0		10,000	10,000			10,000
Minor Properties Reserve	0		10,000	10,000			10,000
Conservation Acquisitions Reserve	0		19,000	19,000			19,000
Visitor Centre Reserve	111,146			111,146			111,146
Aldern House Reserve	0		10,000	10,000		7,000	17,000
Design Reserve	22,582		3,300	25,882		7,500	33,382
Forestry Reserve	18,140			18,140			18,140
Trail Reserve	18,704		37,000	55,704		19,000	74,704
Vehicle Maintenance Reserve	18,009			18,009			18,009
Planned Maintenance Reserve	18,845			18,845			18,845
Car Park Reserve	65,504	(20,000)		45,504		16,500	62,004
Cycle Hire Reserve	13,490	(13,490)	20,000	20,000	(10,702)		9,298
Matched Funding Reserve	900,775	(383,888)	83,000	599,887	(131,123)		468,764
Slippage Reserve	773,252	(764,752)	796,229	804,729	(686,837)	518,984	636,876
Total Earmarked Reserves	2,595,414	(1,251,521)	997,035	2,340,928	(828,662)	952,383	2,464,649
Restricted Funds							
Cyril Bennett Bequest	9,270			9,270			9,270
Graham Attridge Bequest	2,046			2,046			2,046
Sheila Streek Bequest	0			0		30,000	30,000
Margaret Nicholls Bequest	0			0		3,000	3,000
Memorial Landscape Fund	867		665	1,532		1,623	3,155
Restoration Bond	4,159		11	4,170		28	4,198
Friends of Losehill Hall	2,500			2,500			2,500
Total Restricted Funds	18,842	0	676	19,518	0	34,651	54,169
Total Transfers		(1,251,521)	997,711		(828,662)	987,034	
Net Transfer as per Movement in Reserves Statement			(253,810)			158,372	

Note 8 Other Operating Expenditure

2013-14		2014-15
£		£
0	Write Down of carrying amount of asset to fair value as a result of transfer to asset held for sale category	0
<u>503,987</u>	(Gains) Losses - disposal of non-current assets	<u>0</u>
<u>503,987</u>	Total	<u>0</u>

The loss on disposal of £503,987 in 2013-14 related to the difference between book values, based on the estimated market value of assets sold (mainly the Roaches Estate but also a minor landholding), and the agreed purchase price; reductions arising from the imposition of conditions put in place to achieve lasting conservation objectives. Members approved these reductions, based on the business cases presented in the Committee reports.

Note 9 Financing and Investment Income and expenditure

2013-14		2014-15
£		£
32,726	Interest payable and similar charges	30,114
590,000	Pensions' interest cost and expected return on pensions' assets	462,000
<u>(16,096)</u>	Interest receivable and similar income	<u>(30,063)</u>
<u>606,630</u>	Total	<u>462,051</u>

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

2013-14		2014-15
£		£
<u>6,960,536</u>	National Park Grant (DEFRA)	<u>6,367,867</u>
<u>0</u>	Non-specific grant income	<u>0</u>
	<i>Capital Grants</i>	
0	Defra – Catchment Sensitive Farming Grant	0
0	SITA Landfill Grant, Species Rich Grasslands	0
3,255	Other Capital Grants each under £10,000	864
<u>3,255</u>	Total Capital Grants	<u>864</u>
<u>6,963,791</u>	Total	<u>6,368,731</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 has an Asset Management Plan, which helps to guide its future asset strategy and ownership of assets. The Authority's Intangible assets comprise only purchased software. The Authority's network of trails along disused railway lines are regarded as infrastructure assets.

2014/15	Land & Buildings	Vehicles, plant, equipment	Community Assets	Infra-structure Assets	Surplus Assets	Total
Cost or Valuation	£	£	£		£	£
Gross Book Value at 1 st April 2014 (NB see also Note 35)	14,764,719	2,585,999	1,352,949	1,641,432	1,855,176	22,200,275
Additions	100,789	70,356	28,020	0	0	199,165
Donations	0	0	0	0	0	0
Revaluation increases (decreases) recognised in the Revaluation Reserve	804,901	0	0	0	0	804,901
Revaluation increases (decreases) recognised in the Surplus/Deficit on the Provision of Services	28,999	0	0	0	0	28,999
De-recognition: disposals	(0)	(0)	(0)	(0)	(0)	(0)
De-recognition: other	(1)	(0)	(0)	(0)	(0)	(1)
Assets re-classified (to) from Held for Sale / surplus assets	(14,670)	0	0	0	(992,825)	(1,007,495)
Other Movements – accumulated depreciation w/o on revaluation	(593,551)	0	0	0	(0)	(593,551)
Gross Book Value at 31st March 2015	15,091,186	2,656,355	1,380,969	1,641,432	862,351	21,632,293
Accumulated depreciation and impairment						
At 1 st April 2014 (NB see also Note 35)	(1,343,295)	(1,379,150)	(54,510)	(307,476)	(199,243)	(3,283,674)
Depreciation Charge	(299,258)	(172,205)	(11,465)	(87,529)	(25,049)	(595,506)
Depreciation written out to the Revaluation Reserve	36,856	0	0	0	0	36,856
Depreciation written out to the Surplus/deficit on the Provision of Services	232,824	0	0	0	0	232,824
Impairments recognised in the Revaluation Reserve	0	0	0	0	0	0
Impairments recognised in the Surplus/deficit on the Provision of Services	323,871	0	0	0	0	323,871
Re-classifications	1,470	0	0	0	32,942	34,412
De-recognition - disposals	0	0	0	0	0	0
Accumulated depreciation & impairment as at 31st March 2015	(1,047,532)	(1,551,355)	(65,975)	(395,005)	(191,350)	(3,251,217)
<i>Net Book Value at 31st March 2014</i>	<i>13,421,424</i>	<i>1,206,849</i>	<i>1,298,439</i>	<i>1,333,956</i>	<i>1,655,933</i>	<i>18,916,601</i>
Net Book Value at 31st March 2015	14,043,654	1,105,000	1,314,994	1,246,427	671,001	18,381,076
At Historical Cost						
As at 31/03/2015	7,794,952	-	-	-	567,903	
Fair Value Movement 2014/15	699,539	-	-	-	(617,869)	
Fair Value Movement 2013/14	451,453	-	-	-	610,398	
Fair Value Movement 2012/13	1,169,922	-	-	-	93,305	
Fair Value Movement 2011/12	1,264,977	-	-	-	(293)	
Fair Value - up to 2010/11	2,662,811				17,557	

Net Book Value at 31/03/2015 14,043,654 - - - 671,001

Note 11 continued

2013/14	Land & Buildings	Vehicles, plant, equipment	Community Assets	Infra-structure Assets	Surplus Assets	Total
Cost or Valuation	£	£	£		£	£
Gross Book Value at 1 st April 2013 (NB see also Note 35)	14,910,055	2,474,727	1,337,949	1,641,432	874,133	21,238,296
Additions	135,093	149,606	15,000	0	0	299,699
Donations	0	0	0	0	0	0
Revaluation increases (decreases) recognised in the Revaluation Reserve	1,301,366	0	0	0	686,917	1,988,283
Revaluation increases (decreases) recognised in the Surplus/Deficit on the Provision of Services	(46,022)	0	0	0	(74,675)	(120,697)
De-recognition: disposals	(810,674)	(38,332)	0	0	0	(849,006)
De-recognition: other	0	(2)	0	0	1	(1)
Assets re-classified (to) from Held for Sale / surplus assets	(387,500)	0	0	0	387,500	0
Depreciation & Impairment written off on revaluation	(337,599)	0	0	0	(18,700)	(356,299)
Gross Book Value at 31st March 2014	14,764,719	2,585,999	1,352,949	1,641,432	1,855,176	22,200,275
Accumulated depreciation and impairment						
At 1 st April 2013 (NB see also Note 35)	(1,454,106)	(1,210,985)	(42,803)	(212,904)	(190,135)	(3,110,933)
Depreciation charge	(277,025)	(185,924)	(11,707)	(94,572)	(9,983)	(579,211)
Depreciation written out to the Revaluation Reserve	93,123	0	0	0	0	93,123
Depreciation written out to the Surplus / deficit on Provision of Services	244,475	0	0	0	18,700	263,175
Impairments recognised in the Revaluation Reserve	0	0	0	0	0	0
Impairments recognised in the Surplus/deficit on the Provision of Services	0	0	0	0	0	0
Depreciation & Impairment written off on revaluation	0	0	0	0	0	0
Re-classifications	17,825	0	0	0	(17,825)	0
De-recognition - disposals	32,413	17,759	0	0	0	50,172
Accumulated depreciation & impairment as at 31st March 2014	(1,343,295)	(1,379,150)	(54,510)	(307,476)	(199,243)	(3,283,674)
<i>Net Book Value at 31st March 2013</i>	<i>13,455,949</i>	<i>1,263,742</i>	<i>1,295,146</i>	<i>1,428,528</i>	<i>683,998</i>	<i>18,127,363</i>
Net Book Value at 31st March 2014	13,421,424	1,206,849	1,298,439	1,333,956	1,655,933	18,916,601

Capital Commitments

The Authority's Capital Strategy was approved by the Authority in October 2011. As part of the strategy capital expenditure of £213,000 was approved for minor and urgent improvement works and £250,000 was approved for environmental improvements on the Authority's property; £317,000 of this expenditure has been accounted for, financed from the Capital Reserve, with the remainder (£146,000) to be financed from the reserve in future years. A project for re-structuring Aldern House was approved for expenditure of £147,000, financed from the Capital Reserve, and £75,221 of this was incurred in 2014-15 with the remaining expenditure (£75,074) to be financed from the reserve in future. £60,000 of improvements to North Lees campsite was also approved in the 2014-15 year, financed from borrowing in 2015/16, with repayments to be recovered from the campsite business.

Effects of Changes in Estimates

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

Revaluations

The Authority's property shown in the Land & Buildings column has been valued as at 31st March 2015 by the Authority's Property Managers Michael Ingham MRICS and Julie Green MRICS. 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 toilets, cycle hire centres, visitor centres, and other minor properties.

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.

2013/14		2014/15
514,497	Gross carrying amounts at Start of Year	546,069
<u>(277,939)</u>	Accumulated amortisation to date	<u>(325,251)</u>
236,558	Net Carrying Amount at Start of Year	220,818
31,572	Additions	33,079
0	Assets reclassified as Held for Sale	0
0	Other disposals	0
0	Impairment losses recognised in the Surplus / Deficit on the Provision of Services	0
0	Reversals of past impairment losses written back to the Surplus / Deficit on the Provision of Services	0
(47,312)	Amortisation for the period	(44,164)
<u>0</u>	Other changes	<u>0</u>
220,818	Net carrying amount at end of year	209,733
	<u>Comprising:</u>	
546,069	Gross carrying amounts	579,148
<u>(325,251)</u>	Accumulated amortisation	<u>(369,415)</u>
220,818		209,733

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

Note 13 Inventories

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

31 March 2014		31 March 2015
£		£
126,907	Balance o/s at start of year	138,409
235,039	Purchases	251,348

(223,080)	Recognised as an expense in the year	(238,229)
(457)	Written off balances / Reversals of write offs in previous years	5,374
138,409	Balance o/s at year end	156,902

Note 14 Debtors

Debtors can be analysed as follows:

31 March 2014		31 March 2015
£		£
712,823	Central Government Bodies	1,039,908
154,868	Other Local Authorities	39,730
0	NHS Bodies	0
50,252	Public Corporations and Trading Funds	9,000
679,808	Bodies external to general government	1,669,285
(23,492)	Less: Provision for Bad Debts	(23,492)
0	Car loans to staff less than 1 year	0
1,574,259		2,734,431
0	Car / Study Loans to Officers due after one year	0
1,574,259	Total	2,734,431

Note 15 Cash and Cash Equivalents

Cash and Bank can be analysed as follows:

31 March 2014		31 March 2015
£		£
(194,759)	Bank current accounts	(67,656)
1,500	Cash held by the Authority	1,303
4,724,208	Deposits with North Yorks. County Council	3,089,193
4,530,949	Total	3,022,840

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 is shown below for non-current assets.

2013/14		2014/15
£		£
0	Balance outstanding at start of year	0
0	Property, Plant & Equipment newly identified	973,083
0	Revaluation (losses) gains	56,300
0	Impairment losses	0
0	Property, Plant & Equipment declassified as held for sale	0
0	Assets sold	0
0	Balance outstanding at year end	1,029,383

Two minor properties have been identified as held for sale and are expected to be sold during the 2015/16 financial year.

Note 17 Creditors due within 12 months

Creditors can be analysed as follows:

31 March 2014		31 March 2015
£		£
170,114	Central Government Bodies	101,685
229,103	Other Local Authorities	314,266
0	NHS Bodies	0
0	Public Corporations and Trading Funds	0
1,686,609	Bodies external to general government	1,399,395
4,488	Provision for unpaid cheques	4,495
<u>2,090,314</u>	Total	<u>1,819,841</u>

Note 18 Provisions and Contingent Liabilities

No provisions or contingent liabilities have been disclosed in the 2014/15 accounts in accordance with the Code of Accounting Practice, however 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 Usable Reserves

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:-

2013-14		2014-15
£		£
188,034	Balance at 1 April	425,597
294,849	Receipts received in year	0
(57,286)	Receipts used to finance Capital Expenditure	(90,290)
<u>425,597</u>	Balance at 31 March	<u>335,307</u>

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.

2013-14 £	Revaluation Reserve	2014-15 £
5,319,451	Balance at 1 April	6,502,000
2,410,542	Upward revaluation of assets	866,223
(422,259)	Downward revaluation of assets & impairment losses not charged to the Surplus/Deficit on the Provision of Services	(9,522)
1,988,283	Surplus or deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	7,358,701
(102,301)	Difference between fair value depreciation and historical cost depreciation	(148,375)
(703,433)	Accumulated gains on assets sold or scrapped / Other	(1)
(805,734)	Amount written off to the Capital Adjustment Account	(148,376)
6,502,000	Balance at 31 March	7,210,325

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.

2013-14 £	Capital Adjustment Account	2014-15 £
12,113,501	Balance at 1 April	11,697,629
	<i><u>Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income & Expenditure Statement (CIES)</u></i>	
(579,212)	Charges for depreciation of non-current assets	(595,507)
0	Charges for impairment of non-current assets	0
(120,697)	Revaluation (losses) gains on Property, Plant & Equipment	33,499
(47,312)	Amortisation of intangible assets	(44,164)
0	Revenue expenditure funded from capital under statute	0
(798,835)	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	(0)
(1,546,056)		(606,172)
805,734	Adjusting amounts written out of the Revaluation Reserve	148,375
(740,322)	Net written out amount of the cost of non-current assets consumed in the year	(457,797)
	<i><u>Capital financing applied in the year:-</u></i>	
57,286	Use of the Capital Receipts Reserve to finance new capital expenditure	90,290
3,255	Capital grants and contributions credited to the CIES that have been applied to capital financing	864
111,165	Statutory provision for the financing of capital investment charged against the General Fund	108,152
152,744	Capital expenditure charged against the General Fund	141,090
324,450	Total Capital Financing applied in year	340,396
11,697,629	Balance at 31 March	11,580,228

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.

2013-14	Pensions' Reserve	2014-15
£		£
(13,927,000)	Balance at 1 April	(10,551,000)
4,235,000	Actuarial gains or (losses) on pensions assets and liabilities	(4,318,000)
(1,837,900)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES	(1,801,970)
978,900	Employer's pension contributions and direct payments to pensioners payable in the year	921,970
(10,551,000)	Balance at 31st March	(15,749,000)

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year eg 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.

2013-14	Accumulated Absences Account	2014-15
£		£
(232,421)	Balance at 1 April	(226,728)
232,421	Settlement or cancellation of accrual made at the end of the preceding year	226,728
(226,728)	Amounts accrued at the end of the current year	(206,401)
5,693	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	20,327
(226,728)	Balance at 31st March	(206,401)

Note 21 Amounts Reported for Resource Allocation Decisions (the Budget Reporting Analysis)

The analysis of income and expenditure by service on the face of the Comprehensive Income & Expenditure Statement is that specified by the Best Value Accounting Code of Practice. Decisions about resource allocation are taken by the Authority on the basis of budget reports analysed across the same headings, although these reports are prepared on a different basis from the accounting policies used in the financial statements, and monitoring of budgets is organised on a divisional basis for purposes of accountability. In particular:-

- No charges are made in relation to capital expenditure (whereas in the financial statements depreciation, revaluation and impairments are charged to the CIES)
- The cost of retirement benefits is based on cash flows (payment of employers' pension contributions) rather than the current service cost of benefits accrued in the year
- Expenditure on some support services is budgeted for centrally and is not charged to services

The income and expenditure of the Authority as recorded in the budget reports for the year is as follows:-

2014-15 £	Employee expenses	Service Expenses	Total Expenditure	Fees, charges and other income	Grants	Total Income	Net Expenditure
Conservation of the Natural Environment	1,636,062	3,254,951	4,891,013	(296,137)	(3,617,694)	(3,913,831)	977,182
Conservation of the Cultural Heritage	240,195	49,464	289,659	(3,906)	(34,365)	(38,271)	251,388
Recreation Mgt & Transport	1,070,633	857,514	1,928,147	(716,853)	(483,978)	(1,200,831)	727,316
Promoting Understanding	836,980	470,265	1,307,245	(533,153)	(103,680)	(636,833)	670,412
Rangers, Estates Services & Volunteers	561,551	163,532	725,083	(23,642)	(69,450)	(93,092)	631,991
Development Control	716,816	92,423	809,239	(316,398)	(1,936)	(318,334)	490,905
Forward Planning & Communities	443,145	106,658	549,803	(33,490)	(32,983)	(66,473)	483,330
Support Services	1,413,425	836,565	2,249,990	(41,271)	(39,153)	(80,424)	2,169,566
Total	6,918,807	5,831,372	12,750,179	(1,964,850)	(4,383,239)	(6,348,089)	6,402,090

2013-14 £	Employee expenses	Service Expenses	Total Expenditure	Fees, charges and other income	Grants	Total Income	Net Expenditure
Conservation of the Natural Environment	1,574,445	3,637,331	5,211,776	(254,348)	(3,745,086)	(3,999,434)	1,212,342
Conservation of the Cultural Heritage	250,606	91,067	341,673	(3,990)	(70,485)	(74,475)	267,198
Recreation Mgt & Transport	1,040,613	731,135	1,771,748	(677,484)	(329,593)	(1,007,077)	764,671
Promoting Understanding	823,956	488,134	1,312,090	(493,703)	(118,354)	(612,057)	700,033
Rangers, Estates Services & Volunteers	570,667	154,475	725,142	(25,253)	(67,877)	(93,130)	632,012
Development Control	753,066	91,114	844,180	(261,987)	(988)	(262,975)	581,205
Forward Planning & Communities	479,355	178,090	657,445	5,060	(44,648)	(39,588)	617,857
Support Services	1,636,542	951,163	2,587,705	(347,086)	(122,429)	(469,515)	2,118,190
Total	7,129,250	6,322,509	13,451,759	(2,058,791)	(4,499,460)	(6,558,251)	6,893,508

Note 21 Continued

Reconciliation of Budget reporting Income & Expenditure to Cost of Services in the Comprehensive Income & Expenditure Statement

This reconciliation shows how the figures in the above analysis relate to the amounts included in the Comprehensive Income & Expenditure Statement.

2013-14		2014-15
£		£
6,893,508	Net Expenditure in the Budget Reporting Analysis	6,402,090
(331,271)	Remove capital expenditure capitalised in the financial statements but included in the budget reporting	(232,244)
(978,900)	Remove employers' cash pension contributions included in budget reporting but removed from the financial statements	(921,970)
(32,726)	Remove interest charges included in the budget reporting but excluded from the Cost of Services in the CIES (interest charges as shown as part of the Surplus or Deficit on Provision of Services in the CIES instead)	(30,114)
(111,165)	Remove Statutory provision for the financing of capital investment included in the budget reporting but excluded from the Cost of Services in the CIES (provision is shown in the Movement in Reserves Statement instead)	(108,152)
298,104	Remove capital income included in the budget reporting but capitalised in the financial statements	864
0	Remove deficit or surplus on discontinued operations	0
1,196,000	Add employers' cash pension contributions included as an accrual in the financial statements but excluded from budget reporting	1,370,000
(5,693)	Add (subtract) impact of employee accrual for leave	(20,327)
626,524	Add depreciation charges included in the CIES but excluded in the budget reporting	639,671
120,697	Add impairment charges (reversals) included in the CIES but excluded in the budget reporting	(33,499)
0	Other Adjustment	(1)
7,675,078	Cost of Services in Comprehensive Income & Expenditure Statement	7,066,318

Note 21 Continued

Reconciliation to Subjective Analysis

This reconciliation shows how the figures in the budget reporting analysis relate to a subjective analysis of the Surplus or Deficit on the Provision of Services included in the Comprehensive Income & Expenditure Statement.

2014-15 £	Budget Reporting Analysis	Amounts included in the Analysis but not in the Total Cost of Services in the CIES	Amounts included in the Total Cost of Services in the CIES but not in the Analysis	Allocation of Support Service Recharges	Amounts reported below the Total cost of Services in the CIES	Total
Fees, charges & other service income	(1,964,850)	2	-	-	-	(1,964,848)
Interest & Investment Income	-	-	-	-	(30,063)	(30,063)
National Park Grant	-	-	-	-	(6,367,867)	(6,367,867)
Discontinued operations	-	-	-	-	-	0
Government Grants and contributions	(4,383,239)	864	-	-	(864)	(4,383,239)
Gain on the disposal of fixed asset	-	-	-	-	-	0
Total Income	(6,348,089)	866	0	0	(6,398,794)	(12,746,017)
Employee Expenses	6,918,807	(921,970)	1,349,673	(1,256,563)	462,000	6,551,947
Other Service Expenses	5,801,258	(340,399)	-	(489,691)	-	4,971,168
Support Service Recharges	-	-	-	1,746,254	-	1,746,254
Depreciation, amortisation & impairment	-	-	606,172	-	-	606,172
Interest Payments	30,114	(30,114)	-	-	30,114	30,114
Discontinued operations	-	-	-	-	-	0
Loss on Disposal of Fixed Assets	-	-	-	-	-	0
Total Expenditure	12,750,179	(1,292,483)	1,955,845	0	492,114	13,905,655
		-	-	-	-	-
(Surplus) Deficit on the Provision of Services	6,402,090	(1,291,617)	1,955,845	0	(5,906,680)	1,159,638

Note 21 Continued

Reconciliation to Subjective Analysis

2013-14 £	Budget Reporting Analysis	Amounts included in the Analysis but not in the Total Cost of Services in the CIES	Amounts included in the Total Cost of Services in the CIES but not in the Analysis	Allocation of Support Service Recharges	Amounts reported below the Total cost of Services in the CIES	Total
Fees, charges & other service income	(2,058,791)	294,849	-	-	-	(1,763,942)
Interest & Investment Income	-	-	-	-	(16,096)	(16,096)
National Park Grant	-	-	-	-	(6,960,536)	(6,960,536)
Discontinued operations	-	-	-	-	-	0
Government Grants and contributions	(4,499,460)	3,255	-	-	(3,255)	(4,499,460)
Gain on the disposal of fixed asset	-	-	-	-	-	0
Total Income	(6,558,251)	298,104	0	0	(6,979,887)	(13,240,034)
Employee Expenses	7,129,250	(978,900)	1,190,307	(1,320,115)	590,000	6,610,542
Other Service Expenses	6,289,782	(442,436)	-	(530,617)	-	5,316,729
Support Service Recharges	-	-	-	1,850,732	-	1,850,732
Depreciation, amortisation & impairment	-	-	747,221	-	-	747,221
Interest Payments	32,727	(32,727)	-	-	32,727	32,727
Discontinued operations	-	-	-	-	-	0
Loss on Disposal of Fixed Assets	-	-	-	-	503,987	503,987
Total Expenditure	13,451,759	(1,454,063)	1,937,528	0	1,126,714	15,061,938
		-	-	-	-	-
(Surplus) Deficit on the Provision of Services	6,893,508	(1,155,959)	1,937,528	0	(5,853,173)	1,821,904

Note 22 Acquired and Discontinued Operations

There were no acquisitions or discontinuation of operations during the year, requiring disclosure in this note.

Note 23 Trading Operations

The Authority has two trading operations:-

2013-14		Nature of Operation	2014-15	
Turnover	(Surplus)/ Deficit £		Turnover £	(Surplus)/ Deficit £
(456,457)	372,588	Visitor Centres	(461,231)	369,229
(265,155)	108,115	Cycle Hire Centres	(282,456)	65,339

The deficit represents the full cost, including all support service recharges and depreciation of assets used. A financial objective for each operation is set in the budget and was met by Visitor Centres. The Cycle Hire Centre showed a shortfall against budget of £10,702.

Note 24 Members' Allowances

The following amounts were paid to the 30 Members of the Peak District National Park Authority as allowances in the year ended 31st March 2015.

2013-14		2014-15
£		£
51,038	Basic Allowance	49,759
16,344	Special Responsibility Allowance	16,858
16,026	Travel and Subsistence	16,114
83,408		82,731

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

Note 25 Employee Remuneration

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

Payment Range	Number of Employees	
	2013-14	2014-15
£50,000 - £54,999	1	3
£55,000 - £59,999	0	0
£60,000 - £64,999	0	0
£64,999 - £69,999	0	0
£70,000 - £74,999	0	0
£75,000 - £79,999	1	0

The remuneration for individual senior employees in this category is shown in the table below – with 2013-14 comparator payments shown in brackets alongside. All posts are 1 Full Time Equivalent (FTE). There was a new Chief Executive appointment in January 2015; the information below relates to 9 months of salary for the former postholder:-

Job Title	Salary	Benefits in Kind	Subtotal	Employers Pension contributions	Total Remuneration
Chief Executive	£53,088 (£75,435)	£0 (£0)	£53,088 (£75,435)	£9,460 (£12,884)	£62,548 (£88,319)
Director of Planning	£50,830 (£49,352)	£0	£50,830 (£49,352)	£9,058 (£8,429)	£59,888 (£57,781)
Director of Corporate Resources	£53,917 (£53,649)	£0 (£0)	£53,917 (£53,649)	£9,608 (£9,163)	£63,525 (£62,812)

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

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band £	
	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15
£0-£20,000	0	0	1	1	1	1	18,563	7,527
£20,001-£40,000	0	0	2	0	2	0	47,527	0
£40,001 - £60,000	0	0	1	0	1	0	40,894	0
Total	0	0	4	0	4	0	106,984	7,527

A business case was prepared for each approval, and approvals were based on the Authority's Managing Change policy and the requirement that these costs were recoverable within three years through the disestablishment of the redundant or linked cascade post, resulting in the long term revenue savings required by the Authority in order to meet the challenges faced by the significant reductions in National Park Grant announced in Spending Reviews. All payments were calculated according to the statutory requirement with no enhancements.

Note 26 External Audit Cost

Fees paid to KPMG for audit services were as follows:-

	2013-14	2014-15
	£	£
External audit services as appointed auditor (Section 5 Audit Commission Act 1998)	13,259	15,259
Fees in respect of statutory inspection (Section 10 LGA Act 1999)	0	0
Fees payable for certification of grant claims and returns (Section 28 Audit Commission Act 1998)	0	0
Fees payable in respect of any other services provided by the appointed auditor	0	0
Total	13,259	15,259

Note 27 Grant Income

The Authority credited the following grants, contributions and donated assets to the Comprehensive Income & Expenditure Statement in 2014/15, with amounts over £10,000 only shown:-

2013-14		2014-15
£		£
	<u>Revenue Grants Credited to Services</u>	
185,047	DEFRA – Environmental Stewardships	161,617
27,853	DEFRA – Modernisation Fund	0
16,000	DCLG – Neighbourhood Planning Grants	0
30,000	Forestry Commission – Moors for the Future / MoorLIFE Projects	0
28,401	Forestry Commission – Higher Minnend Fm	18,114
40,748	English Heritage – Archaeology Projects	35,536
155,280	Environment Agency – Moors for the Future / MoorLIFE Project	221,955
36,010	Natural England - Pennine Way Ranger	35,399
32,500	Natural England – Wader Recovery Project	0
437,470	Natural England – Moors for the Future / MoorLIFE work	868,261
63,770	Dept of Transport – Pedal Peak 2	232,783
93,276	Heritage Lottery Fund – MFF Moor Memories /Community Science Projects	58,138
34,052	Heritage Lottery Fund – Dane Valley Woodlands	22,983
36,029	Derbys County Council – Rights of Way	26,648
14,917	Derbys County Council – Green Lanes	0
11,788	Staffs County Council – Rights of Way	11,947
14,880	Derbys Dales DC - Operating Costs at Bakewell Visitor Centre	0
12,500	High Peak BC - Operating Costs at Castleton Visitor Centre	10,000
11,000	Staffs Moorlands DC – Village and Communities Officer	11,000
0	Rural Enabling Project	13,384
17,667	SITA – Dane Valley Woodlands Project	23,714
33,423	Calver Weir Restoration Group	0
29,314	RSPB – Nature Improvement Area	42,218
22,600	RSPB - Moors for the Future / MoorLIFE work	20,532
0	Private Landowners - Moors for the Future / MoorLIFE work	251,434
101,014	United Utilities – Joint Ranger Costs	101,014
161,615	United Utilities – Moors for the Future / MoorLIFE Project	141,419
46,365	Severn Trent Water - Joint Ranger Costs	47,200
10,354	Severn Trent Water – MFF/MoorLIFE Project	35,192
50,000	Severn Trent Water – Car Park	50,000

14,752	Severn Trent Water - Operating Costs at Upper Derwent Visitor Centre	13,831
32,265	Yorkshire Water - Joint Ranger Costs	34,915
312,281	Yorkshire Water - Moors for the Future / MoorLIFE Project	295,371
14,395	National Trust – Moorland Discovery Project	15,054
1,141,063	National Trust - Moors for the Future / MoorLIFE Project	616,100
40,381	Turisticka Zajedni – Project Kazan	0
993,486	European Life Funding – MoorLIFE Project	791,377
26,813	OFGEM – Aldern House / North Lees Farmhouse Biomass Boilers	23,303
166,893	Other Revenue Grants each under £10,000	151,324
4,496,202	Total	4,382,375

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:-

2013-14		2014-15
£		£
	<u>Grants Received in Advance</u>	
76,741	English Heritage – Ecton Mine Project	66,730
0	English Heritage – Peak Farmsteads Project	18,884
19,286	HLF – Dane Valley Woodlands	0
93,697	National Trust – Moors for the Future Project / MoorLIFE Project	179,118
114,010	Environment Agency – Moors for the Future Project / MoorLIFE Project	64,609
41,527	Heritage Lottery Fund – Moors for the Future Project / MoorLIFE Project	0
96,007	Natural England - Moors for the Future Project / MoorLIFE Project	89,642
26,568	Yorkshire Wildlife Trust - Moors for the Future Project / MoorLIFE Project	22,394
27,857	Sheffield City Council - Moors for the Future Project / MoorLIFE Project	27,857
13,384	High Peak BC – Rural Housing Enablement Work	0
36,522	Severn Trent Water - Moors for the Future Project / MoorLIFE Project	12,934
45,276	Yorkshire Water - Moors for the Future Project / MoorLIFE Project	79,805
120,908	United Utilities – Moors for the Future / MoorLIFE Project	54,072
110,545	Other Revenue Grants received in advance each under £10,000	138,523
822,328	Total	754,568

Note 28 Related Party Transactions

The Authority is required to disclose any material transactions with related parties that are not disclosed elsewhere in the accounts. The UK government, operating through the Department for the Environment, Food and Rural Affairs (DEFRA) and the Department of Communities & Local Government (DCLG) 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, nor does it have any material interest in other separate legally constituted bodies; there are therefore no related parties with joint control or significant influence, subsidiaries, associates, or joint ventures in which the Authority is a venturer.

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, other than those received as part of normal conditions of employment or approved duties, in the Members' Register of Financial and Other Interests which is open to public inspection; this disclosure also applies to their involvement with entities which they may have significant influence over. In respect of this, one Member was in receipt of an Environmental Enhancement Scheme Grant of £986; one Member acted as an (unpaid) director of National Parks England and the UK Association of National Park Authorities, not-for-profit companies limited by guarantee, representing the interests of the National Parks; the transactions in the 2014/15 year with these bodies is shown below. The current Chief Executive is a board member of Derbyshire Wildlife Trust, with which body the Authority, acting as landlord, has a longstanding peppercorn rental income of £1 for a small quarry leased by the Trust.

In summary during the normal course of business the following significant transactions were made between the Authority and other related parties:

	Income		Expenditure	
		<i>Outstanding</i>		<i>Outstanding</i>
	£	£	£	£
Government Bodies – other	1,381,935	847,952	6,000	-
Dept of Transport	232,783	167,617	-	-
Other Local Authorities	128,955	13,825	403,617	27,338
Other National Parks	20,249	7,866	6,662	-
National Park Associations	8,169	-	58,757	-
Rural Development Funds	-	-	-	-
European Funds	791,377	990,415	-	-
Water companies	870,855	50,000	164,714	-
Lottery	89,206	8,084	-	-
Landfill Tax	32,987	26,274	-	-
OFGEM	23,303	9,490	-	-
RSPB	64,951	19,882	427	-
National Trust	632,459	101,345	3,922	-
Total	4,277,229	2,242,750	644,099	27,338

Note 29 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.

2013-14		2014-15
£		£
930,969	Opening Capital Financing Requirement	937,790
	<u>Capital Investment</u>	
135,093	Land & Buildings	100,789
149,606	Vehicles, Plant & Equipment	70,356
15,000	Community Assets	28,020
0	Infrastructure Assets	0
31,572	Intangible Assets	33,079
0	Revenue Expenditure Funded from Capital under Statute	0
331,271	Total	232,244
	<u>Sources of Finance</u>	
(57,286)	Capital Receipts	(90,290)
(3,255)	Government Grants and other contributions	(864)
	<u>Sums set aside from Revenue</u>	
(152,744)	Direct Revenue Contributions	(141,090)
(111,165)	Minimum Revenue Provision for repayment of principal	(108,152)
937,790	Closing Capital Financing Requirement	829,638
	Explanation of Movements in year	
0	Increase in underlying need to borrow (supported by government financial assistance)	0
0	Expenditure financed from new external borrowing (not supported by government financial assistance)	0
117,986	Expenditure not supported by government financial assistance financed from internal funds	0
0	Use of Capital Receipts to reduce CFR	0
(111,165)	Minimum Revenue Provision	(108,152)
0	Assets acquired under finance leases	0
6,821	Increase (Decrease) in Capital Financing Requirement	(108,152)

Note 30 Statement of Capital Charges charged to Revenue

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

2013-14		2014-15
£		£
	Conservation of the Natural Environment	
1,364	Forestry & Tree Mgt	1,314
13,886	Moors Project	13,147
45,077	Estates Management	42,766

60,327		57,227
	Recreation Management	
10,812	Campsites, Hostels & Barns	10,747
120,885	Access, Walking and Riding Routes	104,863
167,741	Car Parks & Concessions	197,430
6,084	Cycle Hire	4,999
17,238	Toilets	7,508
322,760		325,547
	Promoting Understanding	
34,108	Visitor Centres	30,469
93,468	Environmental Education	12,995
127,576		43,464
	Rangers, Estate Service & Volunteers	
17,444	District Rangers	11,045
13,088	Conservation Volunteers	12,406
358	Estate Workers	340
30,890		23,791
	Development Control	
964	Development Control	772
		772
	Service Management and Support Services	
4,895	Vehicles	3,698
87,209	Headquarters Premises	44,266
112,600	Capitalised IT Expenditure	107,407
204,704		155,371
747,221	Total	606,172

Note 31 Leases

The Authority does not have any finance leases so the notes below refer only to operating leases. As such the liability for future rentals, or any asset value, is not shown in the balance sheet.

During the year ended 31st March 2015 the Authority made the following payments for operating leases, as lessee, which were charged to revenue:

	2013-14	2014-15
	£	£
Vehicles	0	0
Premises	28,542	27,336
Total	28,542	27,336

Future rental obligations are as follows:-

	2015-16	2 nd – 5 th year	6 th year onwards	Total
	£	£	£	£
Vehicles	0	0	0	0
Premises	28,373	102,722	25,184	156,279
Total	28,373	102,722	25,184	156,279

Vehicles – 2014/15 was the second full year since the current fleet management policy was implemented that the Authority had no vehicle leases in operation.

There were no additions to the fleet in 2014-15 but any new vehicles would have been purchased in line with the fleet management policy, which is to purchase rather than lease.

Premises - The revenue charge reports the total lease payments (excluding arrears payments), with future rental obligations reflecting anticipated changes within the years reported. The future charges also include a nominal increase year on year to accommodate rent reviews.

The lease income includes changes arising from completed agreements within the property portfolio as per the asset management strategy.

The Authority collected the following rentals in 2014/15 from its assets as lessor:-

	2013-14	2014-15
	£	£
General Rents	8,082	4,358
Agricultural	91,881	108,616
Residential	52,448	59,196
Rents		
Business	54,486	52,630
Rents		
Agricultural	9,972	15,020
Licences		
Business	10,851	12,925
Licences		
Total	227,720	252,745

The table below shows in aggregate the minimum expected lease payments for non-cancellable operating leases. 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 enterprise policy.

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

	1st Year	2nd to 5th	5+yrs	Total
	2015-16	year	2021+	
		2016-2020		
General Rents	4,402	18,051	4,626	27,079
Agricultural Rents	109,702	449,890	115,298	674,890
Residential Rents	0	0	0	0
Business Rents	52,630	210,519	52,630	315,779
Agricultural Licences	0	0	0	0
Business Licences	12,925	51,701	12,925	77,551
Total	179,659	730,161	185,479	1,095,299

Note 32 Heritage Assets

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

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

Note 33 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 held by the scheme (predominantly equity based.)

Comprehensive Income and Expenditure Account

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

2013-14 £			2014-15 £
	<u>Cost of Services</u>		
1,196,000	Current Service cost		1,357,000
0	Curtailments / Settlements		0
0	Past Service cost (gain)		13,000
1,196,000			1,370,000
	<u>Financing & Investment Income & Expenditure</u>		
590,000	Net Interest Expense	Note 9	462,000
1,786,000	Total Chargeable to Surplus or Deficit on the Provision of Services		1,832,000
	<u>Other amount chargeable to the CIES (Re-measurement of plan liabilities)</u>		Note 5
21,000	Return on plan assets excluding amount included in net interest expense above		(2,919,000)
(506,000)	Actuarial (gains) and losses arising on changes in demographic assumptions		0
195,000	Actuarial (gains) and losses arising on changes in financial assumptions		7,650,000
(3,945,000)	Other Experience		(413,000)
(4,235,000)	Total Re-measurements		4,318,000
(2,449,000)	Total Charged to the Comprehensive Income & Expenditure Account		4,318,000
	<u>Movement in Reserves Statement</u>		
(1,786,000)	Reversal of net charges made to the Surplus or Deficit for the Provision of Services		(1,832,000)
	<u>Employers' Contributions payable</u>		
978,900	Actual amount charged against the General Fund balance for pensions in the year		921,970

Balance Sheet

The underlying assets and liabilities for retirement benefits attributable to the Authority as at 31st March 2015 are as follows:

2010-11 £	2011-12 £	2012-13 £	2013-14 £		2014-15 £
(39,733,000)	(43,368,000)	(50,900,000)	(49,002,000)	Estimated Liabilities in scheme	(58,268,000)
32,250,000	32,759,000	36,973,000	38,451,000	Estimated Assets in scheme	42,519,000
(7,483,000)	(10,609,000)	(13,927,000)	(10,551,000)	Net Asset (Liability)	(15,749,000)
81%	76%	73%	78%	% Funded	73%

The liabilities show the underlying commitments that the Authority has in the long-run to pay retirement benefits. The total liability of £15.749m has a substantial impact on the net worth of the Authority as recorded in the balance sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Authority remains sound as

the deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary in triennial valuations of the scheme. Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc.

Analysis of Present Value of Scheme Liabilities

	£
Opening Balance 1st April 2014	49,002,000
Current Service cost	1,357,000
Interest Cost	2,104,000
Contributions from scheme participants	341,000
<u>Re-measurement (Gains) and losses:-</u>	
-changes in demographic assumptions	0
-changes in financial assumptions	7,650,000
-Other	(413,000)
Past Service Cost	13,000
Curtailement (gains) losses	0
Benefits paid	(1,786,000)
Closing Balance 31st March 2015	<u>58,268,000</u>

Analysis of Value of Scheme Assets

	£
Opening fair value 1st April 2014	38,451,000
Interest income	1,642,000
Re-measurement gain (loss):-	
Return on plan assets excluding amount in net interest expense charged to CIES	2,919,000
Other	0
Contributions from employer	952,000
Contributions from employees into the scheme	341,000
Benefits paid	(1,786,000)
Closing fair value 31st March 2015	<u>42,519,000</u>

Analysis of Pension Fund Assets

Asset Category	Period Ended 31 st March 2015				Period Ended 31 st March 2014			
	Quoted in active markets £,000	Not Quoted in active markets £,000	Total £,000	% of Total Assets	Quoted in active markets £,000	Not Quoted in active markets £,000	Total £,000	% of Total Assets
Equity Securities:								
Consumer	3,367.3	0	3,367.3	8	3,315.6	0	3,315.6	9
Manufacturing	4,261.3	0	4,261.3	10	5,446.9	0	5,446.9	14
Energy/Utilities	3,104.2	0	3,104.2	7	3,431.4	0	3,431.4	9
Financial institutions	3,303.8	0	3,303.8	8	6,682.2	0	6,682.2	17
Health & Care	1,901.5	0	1,901.5	4	2,044.6	0	2,044.6	5
Information Technology	855.1	0	855.1	2	1,071.5	0	1,071.5	3
Other	4,253.6	0	4,253.6	10	564.3	0	564.3	1
Debt Securities:								
Corporate Bonds (Investment Grade)	0	2,053.7	2,053.7	5	190.8	0	190.8	0
Corporate Bonds (non-Investment Grade)	0	0	0	0	0	0	0	0
UK Government	5,187.5	0	5,187.5	12	4,775.4	0	4,775.4	13
Other	1,125.7	0	1,125.7	3	1,118.6	0	1,118.6	3
Private Equity:								
All	207.7	108.4	316.1	1	188.8	107.8	296.6	1
Real Estate:								
UK property	-	2,062.3	2,062.3	5	1,138.4	668.7	1807.1	5
Overseas Property	0	0	0	0	0	0	0	0
Investment Funds & Unit Trusts:								
Equities	7,431.5	257.4	7,688.9	18	4,188.5	78.4	4,267	11
Bonds	0	0	0	0	0	1,135.9	1,135.9	3
Hedge Funds	0	0	0	0	0	0	0	0
Commodities	0	0	0	0	0	0	0	0
Infrastructure	118.1	222.0	340.1	1	0	169	169	0
Other	0	0	0	0	0	0	0	0
Derivatives:								
Inflation	0	0	0	0	0	0	0	0
Interest Rate	0	0	0	0	0	0	0	0
Foreign Exchange	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Cash & Cash Equivalents:								
All	0	2,697.9	2,697.9	6	2,133.9	0	2,133.9	6
Totals	35,117	7,402	42,519	100	36,291	2,160	38,451	100

The Authority's scheme has been assessed by Hymans Robertson LLP, using the methodology required by IAS 19, based on the current valuation which was based on information as at 31st March 2015. The actuaries have relied upon mortality assumptions based on a bespoke set of "VitaCurves" specifically tailored to fit the membership profile of the Fund, in line with the 2010 model published by the Continuous Mortality Investigation (CMI):-

	Illustrative example: life expectancy currently aged 65	April 2014 assumption	March 2015 assumption
<u>Current Pensioners</u>	Males normal health	22.0	22.0
	Females normal health	24.2	24.2
<u>Future Pensioners</u>	Males normal health	24.1	24.1
	Females normal health	26.6	26.6

The main assumptions used in their calculations have been

2013-14			2014-15	
	%			%
3.6	Rate of increase in salaries		3.3	
2.8	Rate of increase in pensions		2.4	
4.3	Discount rate for scheme liabilities		3.2	

The expected rate of return on all the scheme assets is based on market expectations, at the beginning of the period, for investment returns over the entire life of the related obligation:-

**Expected Rate of Return
– Beginning of Year (%)**
5.8

**Expected Rate of Return –
End of Year (%)**
11.9

Impact on the Authority's Cash Flows

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible, with a view to achieving a funding level of 100%, and the scheme is valued formally every three years. The employer's contributions for 2015/16 are expected to be in the region of £905,000. The projected current service cost for 2015/16 is estimated to be £1,732,000.

The estimation of the scheme obligations is sensitive to the actuarial assumptions set out above. The sensitivity analysis below has been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes, while all other assumptions remain constant. In practice some of the assumptions may be inter-related.

Change in assumption at March 2015	Approximate % increase to Employer liability	Approximate monetary amount £,000
0.5% decrease in Real Discount Rate	10	6,035
1 year increase in member life expectancy	3	1,748
0.5% increase in the Salary increase Rate	3	1,829
0.5% increase in the Pension increase Rate	7	4,102

Note 34 Risks Arising from Financial Instruments

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

£	Long Term			Current		
	31 st March 2013	31 st March 2014	31 st March 2015	31 st March 2013	31 st March 2014	31 st March 2015
Investments						
Loans and receivables	0	0	0	3,552,492	4,530,949	3,022,840
Debtors						
Financial assets carried at contract amounts	0	0	0	2,022,929	1,384,246	2,638,067
Total Debtors & Investments	0	0	0	5,575,421	5,915,195	5,660,907
Borrowings						
Financial liabilities at amortised cost	(752,269)	(657,067)	(559,170)	(92,591)	(95,202)	(97,897)
Total Borrowings	(752,269)	(657,067)	(559,170)	(92,591)	(95,202)	(97,897)
Creditors						
Financial liabilities at amortised cost	0	0	0	(1,371,568)	(1,798,743)	(1,573,345)
Total Creditors	0	0	0	(1,371,568)	(1,798,743)	(1,573,345)

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 36. 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 £1,088,638 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 2014-15. The Debtors figure of £1,669,285 relating to bodies external to government arises from a combination of normal business activity and approximately £1m of external funding owed for the Moorlife and Conservation Plans projects at year end. The majority of the debt relates to European grant aid and the risk of non - payment, based on performance reports and feedback from the European grant aid team, is low. The other outstanding debts (in the region of £200,000) are with major landowners and are subject to specific timed payment agreements. The bad debts provision of £23,492 is regarded as sufficient mitigation of the risks of general debts not being paid, representing 96% of debt outstanding over 4 months in age. The provision is reviewed annually and an increase is not considered to be required. All Short Term investments, in accordance with the Authority's Treasury Mgt Policy, are invested with North Yorkshire County Council under a Service Level Agreement. The risk of North Yorkshire County Council failing to meet its contractual obligations under this agreement is judged to be low. The Authority has adopted North Yorkshire County Council's Treasury Management Policy at its March 2015 meeting. The Authority's Treasury Management Policy emphasises that the security of its cash resources is the primary objective of its Treasury Management, over and above the need to obtain a reasonable investment return.

Liquidity Risk

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

Market Risk

This is defined as exposure to movement in prices arising from market conditions.

The Authority does not have any investment in equity shares.

The Authority has one externally funded project, Moorlife, which is a five year project which started 1st April 2010 and ends September 2015. This project committed the Authority, as the accountable body for the project, to expenditure of €6,690,856 over five years, with 75% grant aid from the European Commission of €5,018,142. The project therefore had an element of exchange rate risk depending upon the exchange rate of the euro against sterling, at key points in the five year project. Sterling expenditure on the project is converted annually by the Commission at the exchange rate on the first working day of the calendar year, which then represents the project expenditure for the year denominated in euros, from which the appropriate % of grant aid is derived in euros. The grant is drawn down in three stages, and the date on which the euro grant is drawn down and paid over determines the value of sterling income received. The Services committee in November 2009 (Minute 49/09) approved the method by which the Authority would monitor and manage the exchange rate risk in the project. Short term weakness of sterling against the euro in 2009 helped reduce the overall risk as 40% of the grant was paid in advance in October 2009.

A financial risk to the Authority was identified if sterling strengthened significantly against the euro in the remaining three years of the project. Because of this, and because of strengthening Sterling exchange rate at the time, in July 2012 a forward contract with the Co-operative Bank was agreed, for sale of €1,505,442 Euros between 2nd April 2013 and 31st December 2013 at an exchange rate of 1.28; this contract covered the second tranche of grant. The forward contract rate unfortunately with hindsight locked the Authority into an unfavourable rate for the second payment, because of the significant weakening of Sterling since 2012; but the purpose of the transaction was always to reduce risk rather than speculate on exchange rate movements. Following significant strengthening of sterling against the euro early in 2015 a further forward contract was agreed for the final grant payment expected in January 2016. The forward contract was agreed with Barclays for the sale of €1,350,000 Euros on the 29th January 2016 at an exchange rate of 1.3051. It is expected that the final euro grant, converted at this rate, will match the final sterling expenditure outstanding and the exchange rate risk is considered to have been mitigated.

In terms of interest rate risk, the unprecedented reduction in variable interest rates during the 2008-09 year and continuing very low base rates has had a large impact on the rate of interest earned on surplus funds during the year. Budgetary assumptions have been adjusted assuming these low variable interest rates would prevail. There is not therefore considered to be a significant risk in the Authority's financial position arising from changes in variable interest rates, other than continuing pressure on budgets because of the depressed receipts. The Authority's long term borrowings are at a fixed rate of interest, and it is the Authority's policy to manage these risks by monitoring prevailing long term interest rates, ensuring that exposure to uncompetitive interest rate payments is

minimised where possible. The timing of capital investment and raising of loan finance is also reviewed and forecast, in order to take advantage of interest rates which compare favourably against long term averages; the Capital Financing Requirement (CFR) is also managed in the short term with internal use of funds. Of the £829,638 CFR £657,067 is financed from external fixed rate debt, with only £172,571 at risk of interest rate fluctuations, and it is considered that there is little risk in continuing to finance this from internal funds while the markets are still pricing medium term interest rates at low levels.

Note 35 Prior Year Adjustments

The Authority's Gross Book Value and accumulated depreciation and impairment balances carried forward as at 1st April 2014 have been amended following correction of errors in the above entries in the fixed asset register. These errors had no impact on the Authority's net asset value shown in the Balance Sheet. The errors resulted in an overstatement of gross book values and an overstatement of accumulated depreciation and impairment as at 1st April 2014. The corrected opening balances are shown below:-

2013/14 Cost or Valuation	Land & Buildings £	Vehicles, plant, equipment £	Surplus Assets £
Previously reported Gross Book Value at 1 st April 2013	15,090,759	2,519,661	867,631
Re-stated Gross Book Value at 1 st April 2013	14,910,055	2,474,727	874,133
Difference	(180,704)	(44,934)	6,502

2013/14 Accumulated depreciation & impairment	Land & Buildings £	Vehicles, plant, equipment £	Surplus Assets £
Previously reported accumulated depreciation and impairment at 1 st April 2013	(1,634,810)	(1,255,919)	(183,633)
Re-stated accumulated depreciation and impairment at 1 st April 2013	(1,454,106)	(1,210,985)	(190,135)
Difference	180,704	44,934	6,502

Note 36 Long Term Loans

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

31 March 2014	Analysis by Type of Loan	31 March 2015
£		£
95,202	Public Works Loan Board	97,897
95,202	Total	97,897

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

31 March 2014	Analysis by Type of Loan	31 March 2015	Ave. Interest Rate
£		£	%
657,067	Public Works Loan Board	559,170	4.1
657,067	Total	559,170	

Analysis by maturity			
97,897	Between 1 and 2 years	61,864	3.2
112,233	Between 2 and 5 years	77,364	4.7
148,436	Between 5 and 10 years	155,494	4.7
187,248	Between 10 and 15 years	196,152	4.7
111,253	Between 15 and 20 years	68,296	4.7
0	Between 20 and 25 years	0	-
657,067		559,170	4.3

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

31 March 2014		31 March 2015
857,687	PWLB Fair Value	816,050
	Balance Sheet Carrying Value	
95,202	Under 1 year	97,897
657,067	Between 1 and 30 years	559,170
752,269		657,067

The Fair Value is more than the carrying amount at 31st March 2015 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 two long term loans only:-

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

2) a 7 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 19/10/09 at a fixed rate of 2.26% with a final payment 30/09/2016.

Note 37 Impact of Accounting Changes

Disclosure of the impact of accounting changes arising from new accounting standards is required for standards which have been issued but not yet adopted by the Code. The only standard in this category which is expected to have an impact is the introduction of IFRS 13 Fair Value Measurement, which introduces a universal definition of fair value based on exit price. The assets which will be affected, in terms of a change in approach, are the Surplus assets, where the valuation will need to change from an existing use valuation to an open market valuation. The Authority has a small number of surplus assets, and based on the assets currently within this category, the effect of this standard is likely to be small.

Note 38 Reconciliation of Operating Activities in Cash Flow Statement to Revenue Expenditure

2013-14		2014-15	
£		£	£
1,821,904	(Surplus) Deficit on Income & Expenditure Account		1,159,638
(1,785,450)	Adjustments between accounting basis and funding basis (Note 6)	(1,245,769)	
(253,810)	Transfers to (from) earmarked reserves (Note 7)	158,372	(1,087,397)
(217,356)	(Increase)/Decrease in General Fund Balance for the year		72,241
(111,165)	Minimum / Voluntary Revenue Provision	(108,152)	
254,486	Contributions (to)/from Reserves	(123,721)	
(677)	Contributions (to)/from Restricted Funds	(34,650)	
(502,962)	(Increase)/Decrease in Creditors	243,203	
243,978	(Increase)/Decrease in Advance Income	67,891	
(629,300)	Increase/(Decrease) in Debtors	1,192,500	
11,502	Increase/(Decrease) in Stock	18,493	
(152,744)	Revenue Contribution to Capital Expenditure	(141,090)	
886,882			1,114,474
(1,104,238)	Net Cash Flow Operating Activities		1,186,715

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

We have audited the financial statements of Peak District National Park Authority for the year ended 31 March 2015 on pages 7 to 56. 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 2014/15.

This report is made solely to the members of the Authority, as a body, in accordance with Part II of the Audit Commission Act 1998. Our audit work has been undertaken so that we might state to the members of the Authority, as a body, 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.

Respective responsibilities of the Chief Finance Officer and auditor

As explained more fully in the Statement of the Chief Finance Officer's Responsibilities, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, and for being satisfied that they give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Authority's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Chief Financial Officer; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Explanatory Foreword to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2015 and of the Authority's expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

Matters on which we are required to report by exception

The Code of Audit Practice 2010 for Local Government Bodies requires us to report to you if:

- the annual governance statement which accompanies the financial statements does not reflect compliance with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007; or
- the information given in the explanatory foreword for the financial year for which the financial statements are prepared is not consistent with the financial statements; or
- any matters have been reported in the public interest under section 8 of Audit Commission Act 1998 in the course of, or at the conclusion of, the audit; or
- any recommendations have been made under section 11 of the Audit Commission Act 1998; or
- any other special powers of the auditor have been exercised under the Audit Commission Act 1998.

We have nothing to report in respect of these matters

Other matters on which we are required to conclude

We are required under Section 5 of the Audit Commission Act 1998 to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are also required by the Audit Commission's Code of Audit Practice to report any matters that prevent us being satisfied that the audited body has put in place such arrangements.

We have undertaken our audit in accordance with the Code of Audit Practice and, having regard to the guidance issued by the Audit Commission in October 2014, we have considered the results of the following:

- our review of the annual governance statement; and
- the work of other relevant regulatory bodies or inspectorates, to the extent the results of the work have an impact on our responsibilities

As a result, we have concluded that there are no matters to report.

Certificate

We certify that we have completed the audit of the financial statements of Peak District National Park Authority in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice 2010 for Local Government Bodies issued by the Audit Commission.

Sue Sunderland
for and on behalf of KPMG LLP, Appointed Auditor
Chartered Accountants
 St Nicholas House
 31 Park Row
 Nottingham NG1 6FQ

21 September 2015

Amendments to draft Accounts

Amendments made are shown below; where applicable the highlights show the revised figure.

1. Note 6:- the depreciation figure incorporates the revaluation gain incorrectly which should be shown on the line below

Note 6 Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made to move from the basis of comprehensive income and expenditure recognised in accordance with proper accounting practice, to the basis specified for Local Authorities by statute.

<u>2014/15</u>	General Fund	Capital Receipts Reserve	Un-usable Reserves
<u>Adjustments primarily involving the Capital Adjustment Account</u>	£	£	£
Charges for depreciation and impairment of non-current assets	(562,008)		562,008
	(595,507)		595,507
Revaluation gain (loss)es on Property, Plant & Equipment	33,499		(33,499)

2. Note 15: - Deposits are indicated as being held with Derbyshire County Council and not North Yorkshire County Council in the table.

Note 15 Cash and Cash Equivalents

Cash and Bank can be analysed as follows:

<u>31 March 2014</u>		<u>31 March 2015</u>
£		£
(194,759)	Bank current accounts	(67,656)
1,500	Cash held by the Authority	1,303
4,724,208	Deposits with Derbyshire North Yorks. County Council	3,089,193
<u>4,530,949</u>	Total	<u>3,022,840</u>

3. Note 25:- The totals for two columns in the termination of contracts table are incorrect

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 £	
	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15	2013/14	2014/15
£0-£20,000	0	0	1	1	1	1	18,563	7,527
£20,001-£40,000	0	0	2	0	2	0	47,527	0
£40,001 - £60,000	0	0	1	0	1	0	40,894	0
Total	0	0	4	01	4	01	106,984	7,527

4. Note 33 Defined Benefit Pension Scheme:- the life expectancy figures have been juxtaposed incorrectly.

	Illustrative example: life expectancy currently aged 65	April 2014 assumption	March 2015 assumption
<u>Current Pensioners</u>	Males normal health	22.0	22.0
	Females normal health	24.2	24.1 24.2
<u>Future Pensioners</u>	Males normal health	24.1	24.2 24.1
	Females normal health	26.6	26.6

5. Fixed Asset Register:- the depreciation figures for 2010/11 feeding into the write off of depreciation for revalued assets adjustment in Note 11 are incorrectly stated due to a formula error in the spreadsheet.

The formula error will be eliminated so that the correct depreciation adjustment to accumulated depreciation is made in the next year's accounts.

12. 2014/15 ANNUAL GOVERNANCE STATEMENT (A.137/13/RMM)

Purpose of the report

1. Members are asked to review and approve the audited Annual Governance Statement for 2014/15.

Key Issues:

Key issues include:

- Each year the Authority reviews its performance against the Code of Corporate Governance and in doing this reviews the effectiveness of its governance arrangements including the system of internal control; the results of this feed into the Authority's Annual Governance Statement at Appendix 1
- This review takes into account 'assurances' received during the year
- The Annual Governance Statement highlights areas for further action in accordance with our approach to achieve continuous performance improvement
- The poor forecast for public sector finances remains highlighted as a significant issue to be addressed through our budget planning work
- The External Auditor has given a satisfactory conclusion with no issues highlighted following the auditors' assessment of the Annual Governance Statement

Recommendations

2. **1. That the audited Annual Governance Statement for 2014/15 be approved**

How does this contribute to our policies and legal obligations?

3. Regulation 4 of the Accounts and Audit Regulations (2011) requires relevant bodies to conduct a review at least once a year of the effectiveness of its system of internal control and members must approve an annual governance statement, prepared in accordance with proper practices in relation to internal control, at the same time as the statement of accounts is approved under Regulation 8(3), i.e. by 30 September.
4. The Department for Communities and Local Government issued further advice through circular 03/2006 (section 7) and clarified that 'proper practice' in relation to internal control relates to guidance produced by CIPFA (Chartered Institute of Public Finance and Accountancy) and SOLACE (Society of Local Authority Chief Executives). This guidance is found in the CIPFA/SOLACE publication titled 'Delivering Good Governance in Local Government Framework'.
5. In recent years this guidance has been supplemented and updated by: the CIPFA statement on the Role of the Chief Financial Officer (2010); the CIPFA statement on the Role of the Head of Internal Audit (2010); and the CIPFA delivering good governance addendum (2012). For 2014/15 we have been required to include a statement on our assessment of performance against CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption.

6. A review of our performance against the Authority's Code of Corporate Governance feeds into this Annual Governance Statement and is part of our work to ensure the Authority has a solid foundation supporting achievement of our four cornerstones and four directional shifts as detailed in our 2015/16 performance and business plan. Obtaining a satisfactory External Audit conclusion on value for money through an assessment of the Annual Governance Statement is a corporate indicator.

Background

7. The review of effectiveness of our governance framework, including the system of internal control, is informed by assurances from staff and Members within the Authority who have responsibility for the development and maintenance of the governance environment (including financial controls, risk management and performance management processes, compliance with advice on legislation and regulations), internal and external audit reports and opinions, comments made by other agencies and inspectorates as well as feedback from customers and stakeholders.
8. The 2014/15 annual assurance report from the internal auditor states: the overall opinion of the Head of Internal Audit on the framework of governance, risk management and control operating in the Authority is that it provides Substantial Assurance. There are no significant control weaknesses which in the opinion of the Head of Internal Audit need to be considered for inclusion in the Annual Governance Statement.
9. The review of effectiveness is continual throughout the year as evidenced by some of the action taken during the year but a more formal assessment takes place each year in the preparation for this statement. In accordance with the Authority's Code of Corporate Governance a meeting was held on 20 April 2015 to:
 - a) Review our performance against our action statements of commitment in our Code of Corporate Governance and highlight what we have done in the 2014/15 year which contributes to achieving our outcome of 'good governance'
 - b) Identify any further action needed for the forthcoming year in accordance with our approach to ensure continuous performance improvement

The meeting involved the Chief Executive, Director of Planning, Chair of Audit Resources and Performance Committee, Monitoring Officer, Chief Finance Officer and Director of Corporate Resources.

10. It was agreed that the outputs of our review in terms of improvement action for the forthcoming year would be reflected in the 2014-15 Annual Governance Statement. These are recorded in Appendix 1 against the 6 core principles of our Code of Corporate Governance. A full record of the review of action and assurances received indicating maintenance and/or improvement to the effectiveness of elements of the governance framework can be obtained from the Director of Corporate Resources or can be found at: <http://www.peakdistrict.gov.uk/publications/operationalpolicies>
The full review has not been included in the Annual Governance Statement in order to provide a briefer document.

Proposals

11. The proposed Annual Governance Statement for 2014/15 is given in Appendix 1 for Members' consideration and approval. This statement has been audited by our external auditors from KPMG to inform their conclusions as provided in their Annual Governance report to this same committee. The External Auditor has given a satisfactory conclusion

with no issues highlighted following the auditors' assessment of the Annual Governance Statement.

12. As part of reviewing performance and assurances received issues have been identified which affect effectiveness and these are given at the end of the Appendix to address during the year. The poor forecast for public sector finances remains highlighted as a significant issue to be addressed through our budget planning work. Work on this has been progressed as reported to the 18 September Authority meeting.

Are there any corporate implications members should be concerned about?

13. **Financial:**

There are no additional financial issues to highlight.

14. **Risk Management:**

The system of internal control is a significant part of our governance framework and is designed to manage risk to a reasonable level and not provide absolute assurance of effectiveness so Members need to be aware that problems can still arise. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Authority's policies and outcomes, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage these risks efficiently, effectively and economically.

15. **Sustainability:**

There are no issues to highlight.

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

An electronic file of documents has been prepared relevant to the Statement consisting of Authority and Committee reports and other supporting records to evidence the review of effectiveness made in the Statement.

Appendices –

Appendix 1: 2014/15 Annual Governance Statement

Report Author, Job Title

Ruth Marchington, Director of Corporate Resources, 10 September 2015

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2014/15 Annual Governance Statement

Scope of Responsibility

The Peak District National Park Authority ('the Authority') is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Authority also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Authority is responsible for putting in place proper arrangements for the governance of its affairs, and facilitating the effective exercise of its functions, which include arrangements for the management of risk.

The Authority approved and adopted a Code of Corporate Governance in May 2009 which is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy/Society of Local Authority Chief Executives) Framework *Delivering Good Governance in Local Government*. This is reviewed annually and updated appropriately including taking into account new guidance such as the CIPFA statement on the Role of the Chief Financial Officer (2010), the CIPFA statement on the Role of the Head of Internal Audit (2010), and the CIPFA delivering good governance addendum (2012). In 2015 the Code has been updated to reflect our consideration of the CIPFA code of practice on Managing the Risk of Fraud and Corruption (2014). A copy of the Authority's Code of Corporate Governance can be obtained from the Director of Corporate Resources at Aldern House, Baslow Road, Bakewell, DE45 1AE or can be found on our website at <http://www.peakdistrict.gov.uk/publications/operationalpolicies>. The following statement reports on the outcome of the review of the effectiveness of the Authority's governance arrangements, and also meets the requirements of the Accounts and Audit Regulations 2011.

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 2015 and up to the date of finalising this statement on 10 June 2015 for publication by the end of June 2015. The statement will be revised prior to reporting to Members of the Audit Resources and Performance Committee in September 2015 to reflect any significant changes which may occur prior to that date.

The Governance Framework

The Authority's corporate governance framework as enshrined in our Code of Corporate Governance helps us to ensure that the principles of good governance are embedded in all aspects of our work. The key aspects of the corporate governance framework include:

(a) The Authority's work, in pursuing its statutory purposes and duty, is governed by a number of key policies and plans including the Defra (Department for Environment, Food and Rural Affairs) circular and the National Park Grant Memorandum. The Authority communicates its vision and intended outcomes for the National Park working with partners over a 5-10 year period, through the National Park Management Plan (NPMP). This is reviewed every 5 years and is supplemented by a number of key National Park strategies and action plans also working with partners. We have publicised our third annual report (reporting on the 2013/14 year) for the 2012-17 NPMP – this has included progress against our 5 signature programmes to support delivery of the whole plan and to aid communication with stakeholders. A partnership protocol is in place to support our work with partners. Progress against the NPMP is monitored by a stakeholder Advisory Group which is independently chaired.

(b) The Authority's contribution to achieving the NPMP outcomes is described in our corporate objectives with 2014/15 being the last year of our previous corporate plan period. 2015/16 is a transitional year for the Authority as we integrate planning for possible further reductions in our Government grant in the next spending review period with developing our new corporate strategy for 2016-2019. In this transitional year our focus, as reflected in service plans, is on three core planning activities:

- Delivery of four cornerstones to build a solid platform for the organisation
- Delivery against four directional shifts to create our building blocks for the future
- Giving space and time to answer four questions to help develop our medium term financial plan and new corporate strategy: a) why we do what we do linked to our ambitions for the special qualities of the national park; b) what we do - our role and how we fund our work c) how we do it - how we are designed as an organisation to deliver our role d) the way that we do it - our culture

(c) 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.

(d) The Moving Forward in a Time of Change document has provided a steer for leading and managing change in light of external pressures on the Authority and has guided our budget planning process. It has 3 key themes of: being focussed on what we are going to do and what we are not going to do; realising our commercial potential; working with partners. This strategic document will be replaced in 2015 by the new corporate strategy. The focus for 2015/16 set out under (b) above continues to shift the organisation in accordance with our financial strategy to diversify our sources of funding so that we maximise opportunities for income generation, giving, sponsorship and external grant funding whilst reducing costs and reliance on our core Defra grant.

(e) Following the adoption of the Authority's Core Strategy in October 2011, work has continued to complete both Development Management Policies and detailed guidance on sustainable buildings and renewable energy, and other technical design guidance. Collectively the suite of policies and supplementary guidance will form the Authority's Local Development Plan which will provide a basis for greater clarity and certainty in decision making over the next 10-15 years. A draft set of development management policies will now form the basis of detailed discussions on

the full document with members and other stakeholders prior to the formal agreement of this important Development Plan Document (DPD) for publication in the autumn of 2015.

(f) The Working with People and Communities strategy has been reviewed and replaced with People and Park Connected, which sets our direction over the coming years in terms of how we engage with people, both resident and non-resident and will be reflected in the new corporate strategy. It covers our ambitions for people getting to know the park, understanding the park and supporting the park. The people and park connected strategy and the draft communications and marketing strategy are being implemented to ensure clear channels of communication, consultation and engagement with target audiences and stakeholders.

(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 corporate objectives/priority focus and National Park Management Plan outcomes
- measures of success are identified and targets set for performance
- resources are allocated to priorities
- risks to achieving corporate objectives are considered and mitigating action identified at corporate and service levels
- performance and the changes to risks are monitored regularly throughout the year
- areas for performance improvement are identified and addressed both in the short term and as part of medium term performance improvement planning. This includes addressing issues arising from strategic, value for money and scrutiny reviews, external/internal audit and inspection reports and the National Park Authorities Performance Assessment (NPAPA) process.

(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 Authority meeting including the role of the Audit Resources and Performance Committee for standards issues. The prime objectives are to operate effectively, efficiently, transparently, accountably and within the law. Standing Orders are supplemented by:

- Scheme of Delegation (which is regularly reviewed)
- Codes of Conduct and guidance for Officers and Members
- Policies and Procedures including the Anti Fraud and Corruption Policy and the Confidential Reporting (whistle blowing) Policy
- Protocols on (i) Member/Officer Relations, (ii) Monitoring Officer and (iii) Development Control and Planning
- Complaints procedures (which have been updated to be clearer about the role of members in the complaints process)
- 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 financial regulations and Standing Orders for technical advice to be sought including legal and financial advice from the Monitoring Officer and Chief Financial Officer
- reports for decisions including reference to relevant policies and procedures
- professional expertise and knowledge of staff employed by the Authority
- professional expertise of contractors and consultants where not available in house

- scrutiny provided by internal and external auditors. The internal auditor has regular and open engagement across the organisation particularly with managers of the Authority and with members through the Audit Resources and Performance Committee
- a risk based internal audit strategy and annual plan
- reports from external bodies like the Local Government 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 Team 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 further support the above by setting out policies and procedures that are to be adhered to. Following a review of the CIPFA statement on The Role of the Chief Financial Officer (CFO) in Local Government (2010) our Code of Corporate Governance has been strengthened to reflect better the role of the CFO. Our reporting arrangements meet the requirements of the Code with the CFO having independent reporting as necessary to the Chief Executive, Resource Management Team and Members even though the post holder sits in the Corporate Resources Directorate.

(l) Our Code of Corporate Governance has also been strengthened to reflect that the Head of Law post is now designated as Monitoring Officer and to ensure that the Monitoring Officer has independent reporting as necessary to the Chief Executive, Senior Management Team and Members even though the post holder sits in the Corporate Resources Directorate.

(m) Member and staff learning and development needs are identified and met through annual programmes. Our approach to staff development is described in our Learning and Development Policy. Our approach to Member development is described in the document approved by the Authority in October 2007 titled 'Review of Member Training and Development' and a subsequent report in September 2010. 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. In 2014 the Authority appointed a Member Representative to support Member development.

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 staff and Members within the Authority who have responsibility for the development and maintenance of the governance environment (including financial controls,

risk management and performance management processes, compliance with advice on legislation and regulations), internal and external audit reports and opinions, comments made by other agencies and inspectorates as well as feedback from customers and stakeholders.

The review of effectiveness is continual throughout the year as evidenced by some of the action taken during the year but a more formal assessment takes place each year in the preparation for this statement. In accordance with the Authority's Code of Corporate Governance a meeting was held on 20 April 2015 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 2014/15 year which contributes to achieving our outcome of 'good governance'
2. Identify any further improvement action needed for the forthcoming year

The meeting involved the Chief Executive, Director of Planning, Chair of Audit Resources and Performance Committee, Monitoring Officer, Chief Finance Officer and Director of Corporate Resources. In carrying out our review we took account of the 'assurances' we have received during the year (and at our meeting) including:

- (a) External Audit Annual Audit Letter and unqualified opinion/satisfactory conclusions
- (b) Internal Audit reports for 2014/15 including the annual report and assurance opinion. Out of a total of 28 recommendations made by internal audit over the year: none of them were classed as fundamental; 9 were classed as significant; 19 were classed as meriting attention. The 2014/15 annual assurance report from the internal auditor states: the overall opinion of the Head of Internal Audit on the framework of governance, risk management and control operating in the Authority is that it provides Substantial Assurance. There are no significant control weaknesses which in the opinion of the Head of Internal Audit need to be considered for inclusion in the Annual Governance Statement.
- (c) Assurances given from 'those charged with governance' including: members of Management Team, Statutory Officers (Head of Paid Service, Chief Finance Officer, Monitoring Officer), Chair of Audit Resources and Performance Committee
- (d) Progress against action we identified last year as part of our Annual Governance Statement
- (e) The most recent Local Government 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) The retention of the external Customer Service Excellence standard
- (i) The retention of the Investors in People standard
- (j) Feedback and lessons learnt from legal proceedings
- (k) The assessment made against CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption. In doing this the Chair of the Audit Resources and Performance Committee and the Chief Executive, as signatories to this statement, can confirm that having considered all the principles they are satisfied, subject to the one action identified below under core principle (4) action 5, 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 identified at this meeting further issues to address as recorded below against the 6 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 Director of Corporate Resources at Aldern House, Baslow Road, Bakewell, DE45 1AE or can be found on our website at <http://www.peakdistrict.gov.uk/publications/operationalpolicies>

**(1) Code of Corporate Governance core principle:
Focusing on the purpose of the authority, on outcomes for the community and creating and implementing a vision for the area**

Issues identified during review which affect effectiveness:

1. The poor forecast for public sector finances remains as a significant issue to be addressed through our corporate and budget planning work
2. Following the end of our previous plan period, work will continue in our 2015/16 transitional year to produce a medium term financial plan and our 2016 - 2019 corporate strategy

**(2) Code of Corporate Governance core principle:
Members and officers working together to achieve a common purpose with clearly defined functions and roles**

Issues identified during review which affect effectiveness:

3. We will need to align the organisation's role and design to the 2016-2019 corporate strategy

**(4) Code of Corporate Governance core principle:
Taking informed and transparent decisions which are subject to effective scrutiny and managing risk**

Issues identified during review which affect effectiveness:

4. The draft business continuity plan needs to be finalised and agreed
5. We will implement the internal audit recommendations for IT systems controls as set out in the part B report to Audit Resources and Performance committee on 20 March 2015

**(6) Code of Corporate Governance core principle:
Engaging with local people and other stakeholders to ensure robust public accountability**

Issues identified during review which affect effectiveness:

6. We will need to ensure staff are engaged with the strategic and financial planning work in our transition year

Significant Governance Issues:

Over the coming year we will take steps to address the issues identified during our review of effectiveness as detailed above to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that have been identified and will monitor their implementation and operation as part of our next annual review. The poor forecast for public sector finances remains as a **significant issue** to be addressed through our corporate and budget planning work. Work on this has started and will be discussed with Members at the strategic planning workshop in July and the autumn.

Signed on behalf of the Peak District National Park Authority:

..... Chair of Audit Resources and Performance Committee
..... Chief Executive

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13. 2015/16 QUARTER 1 CORPORATE PERFORMANCE AND RISK MANAGEMENT REPORT (A91941/WA)

1. Purpose of the report

This report provides Members with monitoring information at the end of Quarter 1 (Apr - Jun 2015) for review of performance against our 4 Cornerstones and 4 Directional Shifts (our Corporate Objectives) during our transitional year; monitoring of the corporate risk register; monitoring of Freedom of Information Requests and monitoring of complaints.

2. Key Issues

- The format of the report provided for this transitional year is a little different from that previously agreed by this committee, reflecting a change in our Corporate Objectives.
- At the end of Quarter 1, following monitoring of Service operational actions and corporate indicators, all 8 of our Corporate Objectives are green in their overall status.
- One risk has lowered in risk rating and is proposed to be removed from the Corporate Risk Register:
 - 5. Failure to commit, and plan, to replace our ICT infrastructure in 2015/16 to underpin our Corporate Strategy.
- Three risks remain as high risk and an update on their management is provided:
 - 8. Failure to have the appropriate commercial skills to help us diversify income streams
 - 9. Failure to have a clear, effective and well planned commercial programme in place
 - 10. Moors for the Future (Moorlife 2020) failure of:
 - a. The Authority providing an increased level of support to MFF
 - b. Partners contributing sufficiently
 - c. Delivering against the project objectives.

Recommendations

- 3.
1. **That the reporting format used in this report is approved for 2015-16 reporting.**
 2. **That the Quarter 1 Corporate Performance Return, given in Appendix 1, is reviewed and any remedial action agreed.**
 3. **That the corporate risk register, summary given in Appendix 2 be reviewed and status of risks accepted, including the removal of risk 5.**
 4. **That the status of complaints and Freedom of Information Requests, given in Appendix 3, be noted.**

How does this contribute to our policies and legal obligations?

4. Performance and Risk Management contributes to Cornerstone Objective C4: Our organisation – develop our organisation so we have a planned and sustained approach to performance at all levels (people, money, outputs). Monitoring the Corporate Indicators and Service operational actions against our Corporate Objectives is part of our approach to ensuring mitigating action can be taken to maintain and improve performance or to reprioritise work in consultation with staff and Members.

Background

5. The format of performance reporting to this committee follows the format agreed in January 2013 (minute 7/13). However, there are some changes this quarter (and proposed for the remainder of 2015-16; our transitional year), namely that the visual red-amber-green status is provided for: our cornerstones and our directional shifts overall, rather than for each individual objective.
6. The visual representation is on a traffic light system (using green for on target, amber for some remedial work required and red where there are some significant issues) and is based on an analysis of:
 - a) the status of activity within service plans contributing to the delivery of that Objective and priority actions for 2015-16;
 - b) the outturn against the performance indicator relating to the priority actions for 2015-16.
7. More detailed performance information is reported by each Corporate Objective (of which there are 8) as previously agreed by providing: an overview of the activity contributing to each Objective; a commentary on where we are doing well; an understanding of associated risks; specific issues; and remedial action.
8. The Authority's risk management policy and supporting documentation was approved by Authority on 25 March 2011 (minute 21/11), and is reviewed annually as part of the Authority's review of the Code of Corporate Governance. In line with these arrangements, Appendix 2 shows movement of one risk to a lower risk status, with proposed removal from the register and 3 high risks.
9. No risks have been escalated to the Corporate Risk Register during the quarter.
10. Information is given so that Members of Audit, Resources and Performance Committee, in accordance with the scrutiny and performance management brief of the Committee, can review the performance of the Authority and the risks being managed corporately.
11. Reporting is dependent on the accuracy of data provided by the Heads of Service, Assistant Directors and indicator lead officers, as agreed with Directors and Chief Executive.

Proposals

12. Members are asked to approval the reporting format for 2015-16 as given in Appendix 1.
13. Members are asked to review and agree the Quarter 3 Corporate Performance Return as detailed in Appendix 1.

14. Members are further asked to review and agree the proposed changes to the Corporate Risk Register in Appendix 2.
15. That the status of complaints, Freedom of Information (FOI), and Environmental Information Regulations (EIR) Enquiries in Appendix 3 be noted.

Are there any corporate implications members should be concerned about?

16. This report gives Members an overview of the achievement of targets in the past quarter and includes ICT, financial, risk management and sustainability considerations where appropriate. There are no additional implications in, for example, Health and Safety.
17. A number of fixed term officer posts support the work contributing to a number of Objectives and are resourced to the end of 2014/15. Resources beyond this point were discussed as part of the Authority's budget planning process, Autumn 2014.
18. **Background papers** (not previously published) – None

Appendices

1. Quarter 1, 2015-16 Corporate Performance Return
2. Quarter 1, Corporate Risk Register status
3. Quarter 1, Complaints, Freedom of Information (FOI), and Environmental Information Regulations (EIR) Enquiries

Report Author, Job Title and Publication Date

Wendy Amis, Senior Performance Officer, 10 September 2015

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APPENDIX 1: Q1 PERFORMANCE SUMMARY 2015-16



Our People

C1a - Supporting leadership at all levels
C1b - Better staff engagement

Our Assets

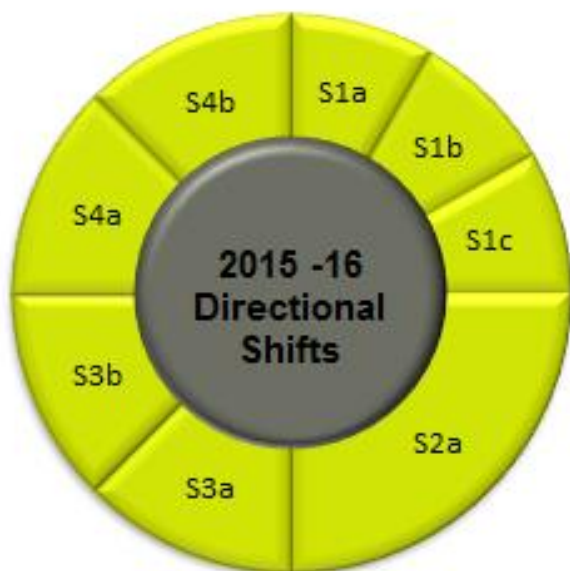
C2a - Excellence in our property
C2b - Our wider visitor infrastructure
C2c - Supporting our brand

Our Services

C3a- Excellence in our Planning Service

Our Organisation

C4a - Solid performance management
C4b - A clear plan for the future



Developing strong commercial & fund raising

S1a - Giving
S1b - Income generation
S1c - Fund raising from external sources

Landscape scale delivery

S2a - Nurture partnerships to help grow the value of & income to our assets in MFTF, SW Peak & Sheffield Moors

Creating visitor experiences that inspire growth

S3a - Develop products & services to grow as the National Park for cycling
S3b - Enhance and maximise the visitor experience

Helping people connect with the park

S4a - Nurture and build our active base of volunteers
S4b - Improve access for less represented audiences

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APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

	Focus:	2015-16 priority actions:	RAG status
Cornerstone C1: Our People –supported, valued, empowered staff (RMM)	C1a. Supporting leadership at all levels	Support leaders in working towards new focus through programmes including: ‘big conversation’ discussions with Chief Executive, training and development events on internal communication skills; line management competence in people and performance management; competence in change management.	
	C1b. Better staff engagement	Implementation of employee engagement action plan against 4 priorities: <ul style="list-style-type: none"> - Vision, mission and corporate direction - Internal communications strategy - Managing change effectively - Line management competencies in people and communication skills. Implementation of strategic, financial planning and employee engagement Communications Plan.	

Overall Status:

Good progress has been made in Quarter 1 with key actions on target and staff responding positively and professionally to the change programme. Feedback from staff is being used to maintain and further develop the trust relationship between staff and management team.

Key Activity towards achieving this objective this quarter:

1. A list of actions to improve performance against the four priority employee engagement action plan areas has been agreed with management team and Head of HR. This may be added to/changed following discussions with Staff Committee/UNISON representatives.
2. Management team has agreed the learning and development modules which are to be delivered to support the employee engagement action plan and this includes line management competencies in people and communication skills which will be delivered by Feb/March 2016.
3. A communications plan for our strategic and financial planning work has been agreed. Elements of the plan delivered so far include:
 - ‘Big conversation’ notice boards
 - All information on the electronic HUB
 - CEO communications and all staff emails
 - Staff roadshows
 - Team meetings with members of the leadership team
4. A stakeholder assessment has been carried out and briefings for stakeholders on what will be different following our strategic and financial planning work have started as part of the normal pattern of meetings with them.

Specific issues hindering progress against this objective:

No issues to highlight

Action being taken to address issues: n/a

Risks associated with this objective:

Corporate Risk 1: no specific issues to highlight

Contextual information/ published information relating to this objective:

None

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

	Focus:	2015-16 priority actions:	RAG status
Cornerstone C2: Our Assets – looking after the places we own and operate (RG)	C2a Excellence in our property	Implementation of Management Plans for 3 key properties and portfolio. Delivery of a programme of review and disposal. Development and implementation of property business plans.	
	C2b Gaining clarity on the wider visitor infrastructure we will continue to support	Review of non-estate visitor assets	
	C2c Supporting our brand by ensuring brand management activities/ processes underpin all our work	Identify and recommend how to measure the 'reach and emotional attachment' of the Peak District National Park brand. Achievement of roll-out of our brand identity through our operations	

Overall Status:

We have greater clarity and a clearer direction of travel for our key properties. Good progress has been made against the updated Asset Management Action Plan for the Authority's property portfolio.

Key Activity towards achieving this objective this quarter:

1. The Management Plan for Stanage North Lees is currently being updated with involvement from the Stanage Forum. The trails management plan is up to date and being delivered.
2. An active programme of review and disposal of woodlands and minor properties is underway. In June Warren Lodge and Losehill Bungalow and Paddock were sold at auction. Six woodlands are also being prepared for sale and work has started on reviewing the minor properties.
3. Early review work has started on the toilets and car parks.
4. Visitor centres are making progress against full cost recovery targets and the business plan is being updated. Cycle Hire are on track with a robust action plan in place to achieve their target.
5. At North Lees we are working with the Stanage Forum and have launched the 'Stanage Sticker' to encourage support for Stanage and new camping pods are up and running at N. Lees Campsite.
6. Methodology for brand measurement is being developed (including purchase of software to monitor our brand) and information is being gathered to identify where to improve brand image on the ground first.

Specific issues hindering progress against this objective:

- a) The progress of the Brosterfield site during this quarter slowed to enable further discussions with the community to take place.
- b) Although more surveys are required, indications are that there will be cost issues associated with the upkeep of the Trails.

Action being taken to address issues:

- a) The project plan for Brosterfield has been adjusted and resumed.
- b) This will be further considered by Resource Management Team on 7th September.

Risks associated with this objective:

Corporate Risk 2: no specific issues to highlight
Corporate risk 3: no specific issues to highlight

Contextual information/ published information relating to this objective: None

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

Cornerstone C3: Our Services – delivering our services in a way that helps resident communities deepen their understanding and support for the special qualities of the national park (JS)	Focus:	2015-16 priority actions:	RAG status
	C3a. Excellence in the way we deliver our Planning Service	Providing a high quality planning service by doing the basics well in a transparent and consistent manner. Maintain our high quality support for community planning. Agree and deliver an action plan for Monitoring and Enforcement.	

Overall Status:

Good progress has been made in Quarter 1 to deliver key actions and maintain a good level of service and the Bradwell Neighbourhood Plan is close to adoption.

Key Activity towards achieving this objective this quarter:

1. Performance on planning application determination has been maintained at a good level. Of the 262 Planning Applications decided, 219 (83.59%) were decided within 8 weeks. Performance on major applications was low because of the very low number of applications determined in the quarter.
2. There have been 179 Planning Enquiries completed, of which 134 (74.86%) were completed within 15 working days.
3. Planning appeal figures for the quarter reflect the general trend of around 3 in 4 being dismissed, with those appeals which are allowed generally being site specific judgements rather than policy issues. The number of formal complaints relating to the Planning Service is at a low level compared to recent years.
4. Officers have attended Parish Council meetings, on request, during the quarter.
5. The focus on Community Planning has continued, with notable progress on the Bradwell Neighbourhood Plan (examiner's report received), the Chapel-en-le-frith NP (agreed at referendum) and initial work on the Leekfrith NP, with officers engaging with the community. Work has also progressed on the Bakewell NP.
6. Work on Development Management policies has progressed in accordance with the agreed timetable, including consultation with a working group of Members and the Peak Park Parishes Forum.
7. An Action Plan for Monitoring and Enforcement has been produced and agreed and the actions within the Plan are being implemented on an on-going basis.

Specific issues hindering progress against this objective:

There have been no significant issues hindering progress against this objective

Action being taken to address issues: None.

Risks associated with this objective:

Corporate Risk 4: no specific issues to highlight

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

Contextual information/ published information relating to this objective: None

Cornerstone C4: Our Organisation – develop our organisation so we have a planned and sustained approach to performance at all levels (people, money, outputs) (RMM)	Focus:	2015-16 priority actions:	RAG status
	C4a. A solid performance management approach	2015/16 performance management monitoring in place. Quarterly exception reporting to achieve 2015/16 focus.	
	C4b. A clear plan for the future to give ourselves strategic certainty for 2016/17 and beyond	Develop strategic framework answering 4 questions: Why we do – special qualities What we do – role and funding How we do it – organisation design Way we do it – culture. Develop medium term financial plan 2016-2019 and detailed proposals for 2016-17. Develop new 2016-2019 Corporate Plan.	

Overall Status:

Good progress has been made in Quarter 1 with key actions on target and, significantly, the ICT infrastructure business case was approved for delivery as a service in the future.

Key Activity towards achieving this objective this quarter:

1. The 2014/15 pre audited statement of accounts and annual governance statement were completed on time by the end of June and published on the website.
2. All service plans and risk registers for 2015/16 are in place except for finance and the property support risk register (due end July); 79% of JPARs have been completed by the end of June - all outstanding ones will be in place by the end of August.
3. Priority actions and performance indicators for the 2015/16 business plan focus on cornerstones and directional shifts have been agreed by staff and members – giving a new performance monitoring framework for 2015/16.
4. Our medium term strategic and financial planning has continued with:
 - work with three nominated members on what we will give strategic certainty to in the future and the financial implications of this based on our understanding of the Government's expectations for public sector finances over the next spending review period;
 - dialogue with staff, UNISON and staff committee over draft proposals;
 - work with staff on the special qualities of the National Park and our ambitions in the future;
 - consideration of the future shape of the organisation to drive the emerging corporate strategy including proposals to reshape the leadership team.

Specific issues hindering progress against this objective: No issues to highlight

Action being taken to address issues: n/a

Risks associated with this objective:

Corporate Risk 5: recommending removing from register as the ICT infrastructure business case has now been approved.

Corporate Risk 6: No specific issues to highlight.

Corporate Risk 7: No specific issues to highlight.

Contextual information/ published information relating to this objective: None

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

Directional Shift S1: Develop strong commercial and fund raising programme of activities (SF)	Focus:	2015-16 priority actions:	RAG status
	S1a. Giving	Review giving opportunities and develop a strategy of quick win opportunities	
	S1b. Income generation	Develop Commercial Programme to increase income generation and giving opportunities. Achieve 61% full cost recovery at Visitor Centres. Achieve 87% full cost recovery for cycle hire. Develop a brand fit for commercial use adding value to services and products	
	S1c. Fundraising from external sources	Agree a strategy for external funding and funding bids consistent with this strategy	

Overall Status:

Performance has been excellent in the first quarter with progress against all priority actions.

Key Activity towards achieving this objective this quarter:

1. The Giving Strategy is on target to go to Members for approval on the way forward for the authority in September which will put in place a new source of funding and supporters for our purposes.
2. Progress against the commercial programme of activities includes:
 - Over £6K has been raised in giving this quarter with nearly half being in donations to our volunteer service, exceeding our targets.
 - 2 training programmes for key staff in commercial acumen have taken place.
 - Business plans are in place for the visitor and cycle hire centres to reach their targets with expenditure and income on track.
 - Business case has been agreed for the project to launch branded products at our outlets.
 - Expressions of interest have been made to the HLF for the Trails and North Lees with the total ask of £4m.
 - The Enterprise + Programme Board has a planned programme of work to steer the income targets for the 3 year financial plan and pull together the Authority's commercial programme for the 3 year period.
3. The strategy for external funding is progressing.

Specific issues hindering progress against this objective: None

Action being taken to address issues: n/a

Risks associated with this objective:

Corporate Risk 8: High risk – see corporate risk register for details.

Corporate Risk 9: High risk – see corporate risk register for details.

Change process in the organisation may lead to focus being diverted from priorities. Mitigated by the communication and consultation process underway.

Contextual information/ published information relating to this objective:

Draft Giving Strategy and associated documents.

Giving Spread sheet Philip Naylor 31:07:15.

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

Visitor and Cycle Hire budgets.

Directional Shift S2: Landscape scale delivery (JC)	Focus:	2015-16 priority actions:	RAG status
	S2a. Nurture partnerships that help grow the value of, and income to, our assets within: Moors for the Future, SW Peak, Sheffield Moors	<p>Ensure strategic certainty for the MFF partnership either through a successful Moorlife 2020 bid or alternative funding mechanisms.</p> <p>Ensure that part of the SW Peak delivery phase includes actions to benefit the Warslow Estate.</p> <p>Ensure North Lees Management Plan dovetails with the Sheffield Moors Masterplan</p>	

Overall Status:

Good progress with key actions on target and development of an innovative way of finding funding.

Key Activity towards achieving this objective this quarter:

1. The South West Peak HLF funded Landscape Partnership Development Phase is on target. Held 3 community roadshows and 2 project partner training workshops. Project development, landscape opportunity mapping and visitor surveys have commenced.
2. On target against key development milestones for the Trails, Millers Dale and Parsley Hay. Business cases are being developed to refine the options identified by Atkins Consultants.
3. Developed a new innovative way of finding funding through a new partnership with the Woodland Trust to offer support to land owners and managers for tree and woodland planting under the new Countryside Stewardship Scheme and for small scale proposals using Woodland Trust funding.
4. Within the Moors for the Future Partnership projects the current Moorlife bid is reaching the completion stage with a final reporting period and remaining tasks due to complete. Revision questions for MoorLife 2020 were submitted and we are awaiting a final decision.
 - The Private Lands Partnership is extending with new Higher Level Scheme capital programme plans assigned for £9.4m value of works committed and pending.
 - Monitoring work continues over a range of projects including Making Space for Water and MoorLIFE to deliver landscape scale evidence on water and vegetation.
 - The Community Science HLF Project Phase 2 has delivered a number of training events for local communities.
 - The Clough Woodland Project is working with the National Trust to develop detailed plans for up to 330 hectares of woodland creation for 2015/16. Design for Alport Dale woodland creation underway with partners and EA/FC landscape specialist.
 - Continued delivery of the actions in the Sheffield Moors Partnership Masterplan.

Specific issues hindering progress against this objective:

- a) We estimate that the new national agri-environment scheme, Countryside Stewardship, may lead to a decrease of land within agri-environment agreements from about 85% to less than 50% across the national park over the next few years.
- b) Threats to the moorland infrastructure through burning, birds of prey and moorland tracts.
- c) Ash dieback identified in the Peak District.

Action being taken to address issues:

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

- a) We are proactively approaching agreement expirees to encourage their continued engagement with conservation.
- b) Plans to bring together key organisations/ landowners to determine the future of moorland management.
- c) Health and Safety assessments on our own properties.

Risks associated with this objective:

Corporate Risk 10: high risk – see corporate risk register for details.

Ash dieback has been found in the Peak District. A partnership of major landowners and agencies has begun a long term monitoring project on 100 plots across the Dales ash woodlands Special Area of Conservation. Baseline surveys are currently being carried out with a view to monitoring both resistance and the potential opportunities for species diversity.

Contextual information/ published information relating to this objective: www.southwestpeak.co.uk

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

Directional Shift S3: Create visitor experiences that inspire and grow our income and supporters (RG)	Focus:	2015-16 priority actions:	RAG status
	S3a. Develop products and services to grow the Peak district as a national park for cycling.	Agree preferred option for the development of the Trails. Identify and pursue proposals for the development of a sustainable travel produce for the Peak District. Provide a national park cycle experience.	
	S3b. Enhance and maximise the visitor experience at our assets.	Provide and continue to enhance visitor experience at our visitor centres. Manage and enhance the visitor experience on our trails network and estates. Maintain a strategic influence in visitor experiences in the Peak District, develop new policy recreation hubs and research visitor patterns. Enhance the visitor experience through partnerships with all users including opportunities for involvement across the open Access land, Public Rights of Way and Green Lanes. Maintain visitor management through rangers, litter control and other interventions.	

Overall Status:

Good progress against a range of developments to enhance visitor experiences, especially on assets we own, and as a cycle friendly destination.

Key Activity towards achieving this objective this quarter:

- 1 Options appraisals for the development of Millers Dale and Parsley Hay are underway.
- 2 Proposals for a commercial sustainable travel product are being developed with Greentraveller.
- 3 The number of visitors and average spend at visitor centres is on track for first quarter and a robust methodology is being developed for getting a better understanding of average transactional value to help inform the business and financial planning process.
- 4 Options for the development of Castleton Visitor Centre are being considered and the camping pods are on track for installation in July at North Lees Campsite.
- 5 The Pedal Peak II funded Wyedale Safety improvements are complete apart from some snagging. The Pedal Peak II Cycle Friendly Places Grant (£140k) is almost spent or allocated enabling around 25 community and business schemes to improve their welcome to cyclists. An expression of interest has been made for a further round of funding from European funds.
- 6 Initial proposals have been scoped for a visitor management and recreation hubs policy.
- 7 The work on the events notification system and related 'donation' facility has continued through continued adjustment as lessons are learnt.
- 8 Rangers continue to deliver effective visitor management on the ground, continuing to deliver access and rights of way improvements. Litter continues to be a major issue in the National Park with rangers devoting much time to clearing up 'trespass' camping sites.

Specific issues hindering progress against this objective: None

Action being taken to address issues: None

Risks associated with this objective: None

Contextual information/ published information relating to this objective: None

APPENDIX 1: 2015-16 Quarter 1 Summary of Corporate Performance

Directional Shift S4:	Focus:	2015-16 priority actions:	RAG status
Help people connect with the park (MB)	S4a. Nurture and build our already active supporter base of volunteers	Review the volunteer strategy and produce an action plan to grow our volunteers throughout the organisation and from less represented groups. Develop an 'Ambassador Programme' for visitor centres.	
	S4b. Improve access to the NP for less represented audiences	The three agreed priorities: Green Lanes Action Plan Provide increasing opportunities for young people to understand and enjoy the national park. Develop opportunities to promote the understanding of the park through the provision of health and wellbeing activities.	

Overall Status:

Good progress has been made in setting up action plans and programmes for delivery. We are linking in with the Health Agenda to bring in new audiences on our properties.

Key Activity towards achieving this objective this quarter:

1. For the first time Peak Park Conservation Volunteers are working on a regular with Fit for Work bringing new volunteers to work with us to achieve our National Park purposes and on our own property at Stanage-North Lees.
2. The Business Process Review has been completed and action plan being drawn up to ensure efficient support for our volunteers across the Authority.
3. Ranger managers and Area Rangers continue to work with a range of volunteers and have a development programme for new recruits.
4. Learning and Discovery Team stage two application with key project milestones are in place.
5. Green Lane Action plan on track.
6. Health and wellbeing project on track with methodology to be prioritised Quarter 2.
7. The new Peak District Mosaic Organisation have made connections with PDNPA projects e.g. SW Peak.
8. The Inspiring Generations group has identified 2 clear priorities: pre-school and health. Next step is to develop clear work plans and deliverables.

Specific issues hindering progress against this objective:

None

Action being taken to address issues:

N/A

Risks associated with this objective:

Learning and Discovery Team Business plan for the reduction in budget may result in reduction of outreach to our audiences if external funding not successful.


Green Lane Action Plan not achieved when proposed staff resource is removed.

Contextual information/ published information relating to this objective:

Best Value Review of Volunteers

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Appendix 2: Corporate Risk Register 2015/16, Q1 (Summary)

IMPACT	High	3. Lack of robust financial analysis in capital investment proposals	1. Loss of performance/ Staff not engaged/ motivated 2. Insufficient plans for financial sustainability of properties 6. Medium term financial plan not in place	8. Commercial skills not available to diversify income streams 9. Commercial programme not in place 10. MFF (MoorLIFE 2020) bid
	Medium		4. Delivery fails to increase ownership and understanding in communities 7. Ineffective communication of corporate direction externally	
	Low	5. Failure to commit, and plan, to replace ICT infrastructure to underpin Corporate Strategy		
		Low	Medium	High
LIKELIHOOD				

Appendix 2: Corporate Risk Register 2015/16, Q1 (Summary)

Corporate Risk Register: list of risks

1. Loss of performance/ delivery in a time of uncertainty as a result of staff not being engaged and motivated
2. Insufficient plans in place to realise financial sustainability of our properties in future years (updated risk from 2014/15)
3. Failure to ensure robust financial analysis and financial objectives in the assessment of significant capital investment proposals (carried over from 2014/15)
4. Failure to deliver in a way that we increase ownership and understanding of our policies among communities
5. Failure to commit, and plan, to replace our ICT infrastructure in 2015/16 to underpin our corporate strategy (updated risk from 2014/15):
Q1 REMOVE FROM REGISTER
6. Failure to have a medium term financial plan in place 2015-19 (updated risk for 2014/15)
7. Failure to effectively communicate our corporate direction to external audiences
8. Failure to have the appropriate commercial skills to help us diversify income streams (updated risk from 2014/15)
9. Failure to have a clear, effective and well planned commercial programme in place (updated from 2014/15 register)
10. Moors for the Future (Moorlife 2020) failure of:
 - a) the Authority providing an increased level of support to MFF
 - b) partners contributing sufficiently
 - c) delivering against the project objectives.

Appendix 2: Corporate Risk Register 2015/16, Q1 (Summary)

Corp . Obj	Risk Description	Existing controls	Risk before mitigation	Additional mitigating action	Risk rating with mitigating action LxI (expressed as Green, Amber or Red)					Timeframe of action	Lead office r	How monitor/ indicator	Quarterly update	
						Star t	Q1	Q 2	Q 3					Q 4
C4	5. Failure to commit, and plan, to replace our ICT infrastructure in 2015/16 to underpin our corporate strategy (updated risk from 2014/15 – risk 5)	Information Management Strategy developed	Likelihood : Low Impact: High	Business case preparation for ARP report	Impact	High	Low				July '15 ARP. Implementation by Mar '16	RMM	RMT ARP Quarterly monitoring	RMT and ARP approval of business case for moving to an 'infrastructure as a service' model as part of the renewal of the core IT infrastructure · REMOVE RISK FROM REGISTER
					Likelihood	Low	Low							
					Rating	AMBER	GREEN							

Appendix 2: Corporate Risk Register 2015/16, Q1 (Summary)

Corp. Obj	Risk Description	Existing controls	Risk before mitigation	Additional mitigating action	Risk rating with mitigating action LxI (expressed as Green, Amber or Red)					Timeframe of action	Lead officer	How monitor/ indicator	Quarterly update	
						Start	Q1	Q2	Q3					Q4
S1	8. Failure to have the appropriate commercial skills to help us diversify income streams (updated risk from 2014/15 – risk 6)	Financial planning work	Likelihood: High Impact: High	a) Develop the design of the organisation around our strategy.	Impact	High	High				Sept '15	SF	RMT Quarterly monitoring Authority	Formal consultation on the structure of the leadership of the Authority has started.
					Likelihood	High	High							
					Rating	RED	RED							

Appendix 2: Corporate Risk Register 2015/16, Q1 (Summary)

Corp. Obj	Risk Description	Existing controls	Risk before mitigation	Additional mitigating action	Risk rating with mitigating action Lxl (expressed as Green, Amber or Red)					Timeframe of action	Lead officer	How monitor/ indicator	Quarterly update	
						Start	Q1	Q2	Q3					Q4
S1	9. Failure to have a clear, effective and well planned commercial programme in place (updated from 2014/15 register – risk 10)	Enterprise + Board	Likelihood: High Impact: High	a) Review pilot activities and projects to date	Impact	High	High				a) July '15	SF	SMT Quarterly monitoring	Giving Strategy and plans and ambitions for Trails, Visitor Centres and Millers Dale being discussed at SMT for December Authority.
				b) Prepare a programme approach to deliver against corporate indicators/targets	Likelihood	High	High				b) Sept '15			
					Rating	RED	RED							

Appendix 2: Corporate Risk Register 2015/16, Q1 (Summary)

Corp. Obj	Risk Description	Existing controls	Risk before mitigation	Additional mitigating action	Risk rating with mitigating action Lxl (expressed as Green, Amber or Red)					Timeframe of action	Lead officer	How monitor/ indicator	Quarterly update	
						Start	Q1	Q2	Q3					Q4
S2	10. Moors for the Future (Moorlife 2020) failure of: a) the Authority providing an increased level of support to MFF b) partners contributing sufficiently c) delivering against the project objectives.	MFF business plan in place. RMT risk assessment.	Likelihood: High Impact: High	Programme and project planning of activity for timely decision making	Impact	High	High				a) Dec '15 b) ongoing c) ongoing	JC	RMT/ SMT Strategic Management Group (MFF) Quarterly monitoring	Decision from EU Life still awaited. Addressing implications of delayed decision on staff contracts. Initiating conversations with partners regarding their contribution.
					Likelihood	High	High							
					Rating	RED	RED							

APPENDIX 3

Quarter 1 Report on Complaints and Freedom of Information (FOI) and Environmental Information Regulations (EIR) Enquiries (1 April to 30 June 2015)

Total Number of Complaints Received in Quarter 1 was 4.
Of these 1 was made regarding an Authority Member.

Total Number of Complaints Received April 2015 – June 2015: 4

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
C403 13/04/15 Stage One	Field Services The Complainant tripped over wood fixed in the ground between two gate posts and sustained injury to his shoulder and wrist which needed medical attention.	16/04/15 Within 15 working day deadline	Trails ranger inspected the gate concerned and identified the problem, which was immediately rectified. The piece of wood which caused the accident was in fact the top of a short flight of steps, which had become proud of the level of the path due to the ground either side becoming worn down. Explained this to Complainant and apologised for incident.	None required.

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
<p>C404 03/06/15 Stage One</p>	<p>Planning Service</p> <p>Complaint about the manner in which the changes to the boundary of the National Park had been dealt with. The current proposed changes meant that the Complainant's property would now be within the National Park.</p>	<p>19/06/15</p> <p>Within 15 working day deadline</p>	<p>Officers arranged to meet the Complainant to try to address his concerns on 10/07/15.</p> <p>As a result of the meeting the complainant has now accepted the proposed reinterpretation of the National Park boundary for the purposes of the Authority's planning work. The complainant has also asked for some informal planning advice to give reassurance about the impact of the new line on his property, ie the likelihood of planning approval being granted for future works to his property. Officers have accepted this request and committed to offering such advice in due course. As such the complaint is resolved.</p>	<p>The key issue revolved around the Authority's approach which the complainant viewed as arrogant. Officers are generally aware of the impact their work can have and try to respond to this feeling through the letters they send, but the option of early meetings to help stakeholders understand the possible implications and the overall rationale for the work would help to break down any misunderstandings and misconceptions.</p>

APPENDIX 3

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
C405 15/06/15 Stage One	Finance Service Complaint alleging Inland Revenue fraud by the Authority and incorrect vehicle insurance/usage of Authority vehicles	Initial response: 23/06/15 Stage One response: 17/07/15 Within agreed deadline.	Refuted allegations and explained the Authority's vehicle insurance and compliance with HMRC requirements.	Officers reminded that Authority vehicles are not available for personal use. Staff policies and guidance are regularly reviewed.
C406 29/06/15 Member	Complaint against an Authority Member who had sent an email that the recipient believed to be bullying, intimidating and disrespectful and therefore in breach of paragraph 3 (2)(b) of the Members' Code of Conduct.	Acknowledgement: 29/06/15 Response: 24/07/15	Decision: No further action to be taken as there was no evidence to suggest that there had been a breach of the Code of Conduct, and as such the complaint did not warrant an investigation.	None required.

Updates on Complaints Reported in Previous Quarters

Complaint Ref, Date Made and Stage	Service and Reason for Complaint	Date Response Sent	Outcome	Any Change in Processes/Practices as a Result of Complaint Investigation
C.394 19/01/15 Ombudsman (Stage One and Stage Two reported in Quarter 3 of 2014-15)	Planning Service Complaint that the Authority had wrongly granted planning permission for a residential property to be built on the edge of the village where the Complainant lives. The Complainant said the proposal was not in line with planning policy or previous planning decisions. The Complainant also alleged the Authority was biased towards the applicant.	No response requested.	Ombudsman's Decision: The Ombudsman will not investigate the complaint about the Authority's decision to grant planning permission for a house on the edge of the village where the Complainant lives. This is because the Complainant has not suffered a significant personal injustice that would warrant an investigation by the Ombudsman. Ombudsman recorded decision as closed after initial enquiries – no further action.	None required.
C.397 Stage Two (Stage One reported in Quarter 4 of 2014-15)	Land Management Complaint from a representative of an outgoing tenant regarding end of tenancy arrangements and the conduct of an officer of the Authority. Complaint also that actions of the Authority generally led to the outgoing	02/07/15	Sale of entitlements -The Complainant was represented in negotiations over the sale of entitlement by two agents and a solicitor and an agreement was reached at the time,	None required.

APPENDIX 3

	<p>tenant bearing financial loss. Stage Two complaint concerned three issues:- sale of entitlements, single payment reduction and penalty regarding bracken and conduct of an Authority officer.</p>		<p>therefore the Authority considers the final figure that was agreed on the sale of entitlements to be fair and equitable. Complaint not upheld.</p> <p>Single payment reduction and penalty regarding bracken - financial claim rejected.</p> <p>Conduct of Officer – no evidence found to suggest misconduct.</p>	
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Quarter 1 Report on Freedom of Information (FOI) and Environment Information Regulation Enquiries (EIR).

No of FOI Enquiries dealt with	No of EIR Enquiries dealt with	No of Enquiries dealt with in time (20 days)	No of late Enquiry responses	No. of Enquiries still being processed	No of referrals to the Information Commissioner
17	9	22	4	4	0

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