DARTMOOR PRESERVATION ASSOCIATION

England & Wales · Charity number 1182974

Details

Other names	DPA, FRIENDS OF DARTMOOR
Status	Registered
Legal form	CIO
Registered	2019-04-15
Register	View on the Charity Commission register

Contact

Address	Old Duchy Hotel Tavistock Road Princetown Yelverton PL20 6QF
Phone	01822 890646
Email	info@dartmoorpreservation.co.uk
Website	www.dartmoorpreservation.co.uk/

Activities

Objects: THE OBJECTS OF THE CIO ARE THE CONSERVATION, PRESERVATION, PROTECTION AND ENHANCEMENT OF THE LANDSCAPE, ANTIQUITIES FLORA AND FAUNA, NATURAL BEAUTY, CULTURAL HERITAGE AND THE SCIENTIFIC MERIT OF DARTMOOR FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY:1 THE PROTECTION AND PRESERVATION OF PUBLIC ACCESS TO AND ON DARTMOOR SUBJECT TO THE ANCIENT RIGHTS OF COMMONERS;2 THE PRESERVATION IN THE PUBLIC INTEREST OF THE DARTMOOR COMMONS AND FOR THIS PURPOSE TO ASSIST AND CO-OPERATE WITH THE COMMONERS AND ANY ORGANISATION IN ACHIEVING THIS OBJECT;3 THE STUDY OF AND THE RECORDING AND PUBLICATION OF INFORMATION UPON THE ANTIQUITIES, HISTORY AND NATURAL HISTORY OF DARTMOOR; AND4 THE STUDY, IN CO-OPERATION WITH OTHER BODIES, OF FUTURE TRENDS ON DARTMOOR AND THE PUTTING FORWARD OF IDEAS TO ENSURE THEIR DEVELOPMENT ALONG LINES IN HARMONY WITH THE ABOVE OBJECTS.

Activities: The objects of the CIO are the conservation, preservation, protection and enhancement of the landscape, antiquities flora and fauna, natural beauty, cultural heritage and the scientific merit of Dartmoor for the public benefit.

Downloaded from opencharities.uk/ew/1182974

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£192,047	£184,090	-	-
2023-12-31	£192,047	£184,090	-	-
2022-12-31	£155,308	£110,678	-	-
2021-12-31	£155,308	£110,678	-	-
2020-12-31	£113,649	£81,834	-	-

Trustees

Name	Role	Appointed
AMITA RAVAL		2024-04-09
Amanda Barton		2024-04-09
Claude Nelson Williams		2020-08-25
Gian Ellis		2023-01-14
JOHN SKINNER		2019-05-25
John Edwin Howell		2019-05-25
KATE JESSIE ASHBROOK		2019-05-25
Nathan Fuller		2023-01-14
William Varley Fell		2019-05-25

Downloaded from opencharities.uk/ew/1182974

DARTMOOR PRESERVATION ASSOCIATION

England & Wales - Charity number 1182974

Accounts

Charity registration number: 1182974

Dartmoor Preservation Association

Annual Report and Financial Statements

for the Year Ended 31 December 2024



Dartmoor Preservation Association

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 18
Independent Examiner's Report	19
Statement of Financial Activities	20
Balance Sheet	21
Notes to the Financial Statements	22 to 34

Dartmoor Preservation Association

Reference and Administrative Details

Chairman	John Howell
Chief Executive Officer	Tom Usher
Trustees	Kate Ashbrook, Acting Vice Chair Alison Clish Green (resigned 10 June 2024) William Fell Jane Marchand John Skinner Claude Williams Nathan Fuller Gian Ellis Amanda Barton (appointed 9 April 2024) Amita Raval (appointed 9 April 2024)
Charity Registration Number	1182974
Principal Office	Old Duchy Hotel Tavistock Road Princetown Yelverton Devon PL20 6QF
Independent Examiner	Westcotts (SW) LLP Plym House 3 Longbridge Road Plymouth Marsh Mills Devon PL6 8LT
Solicitors:	Trowers & Hamlins The Senate Ground Floor Southernhay Gardens Exeter Devon EX1 1UG
Bankers	Natwest Bank plc 1 Church Street St Austell Cornwall PL25 4AW
Independent Financial Advisers	Westcotts, Chartered Financial Planners Southernhay East Exeter St. James's Place Wealth Management Plymouth International Business Park

Dartmoor Preservation Association

Trustees' Report

The Trustees present their annual report, together with the financial statements of the charity, for the year ended 31 December 2024.

The financial statements comply with the Charities Act 2011, the Constitution, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The accounts have been prepared under the Accruals basis, due to the level of income in the year. The independent examination of accounts has been conducted by Westcotts Accountants LLP of Plymouth.

(A) STRUCTURE, GOVERNANCE AND MANAGEMENT

The principal object of the charity is the conservation, preservation, protection and enhancement of the landscape, antiquities, flora and fauna, natural beauty, cultural heritage, and the scientific merit of Dartmoor.

The DPA is a Charitable Incorporated Organisation governed by its Constitution dated 25th May 2019. It is registered as a charity with the Charity Commission.

Details of the Trustees who served throughout the year are included in the Reference and Administrative details at the beginning of this report.

The Trustees have devolved responsibility for day-to-day management of the Charity to the key management personnel. The key management personnel comprise the Chief Executive, the Financial Administrator, the Communications Officer and Ecologist/Land Manager. The key management personnel implement the policies laid down by the Trustees and report back to them on performance.

There have been no changes in the objectives since the adoption of the Constitution in May 2019.

(B) OBJECTS AND POLICIES

The Objects of the Association, as set out in its Constitution are:

The conservation, preservation, protection and enhancement of the landscape, antiquities flora and fauna, natural beauty, cultural heritage, and the scientific merit of Dartmoor for the public benefit, in particular but not exclusively by:

1. The protection and preservation of public access to and on Dartmoor subject to the ancient rights of commoners;
2. The preservation in the public interest of the Dartmoor Commons and for this purpose to assist and co-operate with the commoners and any organisation in achieving this object;
3. The study of and the recording and publication of information upon the antiquities, history, and natural history of Dartmoor; and
4. The study, in co-operation with other bodies, of future trends on Dartmoor and the putting forward of ideas to ensure their development along lines in harmony with the above objects.

These Objects are considered in formulating the Association's strategy and policies and in making decisions on whether or not to support a specific project.

The Trustees regularly review the Association's Objects and make sure that they continue to be relevant, appropriate, and up to date.

Over the years, the Association has developed a range of policies which support these Objects, dealing with some of the main issues on Dartmoor. Policies are discussed and formulated at regular meetings of the Board of Trustees. They are subject to regular review and amendment where appropriate.

The Association's policies are as follows:

1 The DPA supports and promotes the right of public access to all Common Land on Dartmoor; to Access Land under the Countryside and Rights of Way Act 2000; to all Rights of Way; and to all land that has traditional public access. ("Public Access" means access on foot, bicycle, or horseback in accordance with relevant legislation or regulations.)

2 The DPA supports and promotes the listing of land under the CRoW Act, including newtakes and rough grazing, whilst remaining sensitive to areas of Dartmoor where habitat conditions may require limited or no access.

3 The DPA is opposed to fencing on Dartmoor Access Land where none existed beforehand, unless there is an overriding need which cannot be met by alternative means. In the case of dry-stone walls, the DPA supports traditional rebuilding with stone.

4 The DPA supports the protection of all ancient monuments, whether scheduled or not, and seeks the preservation of these, and the artefacts and buildings found on Dartmoor.

5 The DPA supports the preservation of the natural habitats found on Dartmoor and seeks, wherever they are threatened, to find the means to provide the necessary protection.

6 The DPA recognises the invasive nature of bracken, gorse and some other native and non-native flora and fauna to archaeological sites and will pursue ways of bringing them under control.

7 The DPA is opposed to the extension of china clay workings on Dartmoor and adjacent land.

8 The DPA is opposed to military live firing on Dartmoor and holds the view that military training on Dartmoor is incompatible with its status as a national park.

9 The DPA supports traditional extensive hill farming on Dartmoor and small scale local traditional industries.

10 The DPA is opposed to the reopening of lapsed quarrying activities unless they are supported by the local community and serve a genuine local need.

11 The DPA is opposed to the disfigurement of the moorland landscape by television masts, mobile telephone masts and wind farms. Small scale wind generators serving a single farm or hamlet will be judged on the merit of the planning application.

12 The DPA will examine planning applications for developments within the National Park and oppose those it considers detrimental to Dartmoor.

13 The DPA is opposed to housing developments in moorland villages that are not specifically aimed at satisfying local needs.

14 The DPA supports the return to natural broad-leafed woodlands; to natural regeneration; and to open moorland. It is opposed to the development of further soft wood plantations. Where self-seeding occurs beyond the boundaries of existing soft wood plantations, the DPA calls for these trees to be removed to prevent further expansion.

15 The DPA recognises the importance of ponies to the Dartmoor landscape and supports those schemes which are in keeping with good husbandry and which will ensure the survival of a healthy pony stock.

16 The DPA accepts that swaling is good Dartmoor practice and encourages its use within the guidelines laid down by the Commoners Council, the Dartmoor National Park Authority (DNPA) and Natural England, but it believes that its use should be restricted to the period between 1st October and the last day in February each year.

17 The DPA will practice good management on all of its own properties, demonstrating that traditional farming, habitat protection, biodiversity and public access can co-exist.

18 The DPA is opposed to any recreational activity that causes damage to, or otherwise interferes with the quiet enjoyment of, the fabric, flora, or fauna of the moor.

19 The DPA will purchase land, subject to the availability of liquid assets, if there are good and justifiable reasons for so doing.

20 The DPA opposes all applications for commercial wind farms situated on, adjacent to, or impacting upon, Dartmoor. The DPA will work with like-minded organisations towards this end. The DPA will consider supporting applications for small scale wind power schemes, provided that they are sensitively sited and meet the needs of individual buildings or small communities.

21 The DPA has supported the Dartmoor Mires Project, a pilot to explore the feasibility and effects of restoring degraded areas of high-quality blanket bog, to reduce erosion and to promote regeneration of moorland bog vegetation. It continues to support the monitoring and scientific assessment of the pilot phase and is now a member of the Peatlands Partnership – a collaboration of government agencies, non-governmental organisations, landowners, and commoners. In early 2018, the Partnership obtained a Defra Capital Grant of more than £1.6million to restore 326ha of peatland on sites at Flat Tor Pan, Amicombe, Hangingstone Hill and Red Lake. Part of the DPA's role in the Partnership will be to ensure that the fullest consultation takes place with all stakeholders including commoners and other Dartmoor user groups; and that management for archaeology will, when necessary, take precedence over biodiversity.

22 The DPA opposes the use of chemicals such as herbicides and pesticides on common land and all open access land, although small scale applications via a knapsack sprayer may be acceptable in certain circumstances. In particular the DPA calls on Government to give a commitment that it will not authorise the aerial spraying of chemicals, such as Asulam/Asulox against bracken, on any common or open access land on Dartmoor.

23 The DPA supports the government's objective of improving habitats for wildlife, creating healthier places for people to live and work, and leaving the environment in a better state for future generations. However, it feels that the proposed biodiversity net gain hierarchy has no place in the Dartmoor National Park and that adverse impacts on the environment should always be avoided altogether, rather than mitigated. The primary purpose of the National Parks is to conserve and enhance their natural beauty, wildlife and cultural heritage and no development is acceptable which would cause damage to biodiversity or harm the environment.

24 In view of the unacceptable level of livestock casualties and the impact this has on commoners, the DPA supports the 40mph speed limit within the National Park, particularly on unfenced roads where livestock are present, and calls for the regular enforcement of this speed limit.

25 National Parks contribute significantly to the wellbeing of the nation, by providing safe, attractive, healthy places for active travel and recreation. They contribute to better physical and mental health through improved opportunities for engaging with nature and they provide benefits for local businesses and communities. The DPA encourages improved access to, from and within National Parks, to allow everybody to take advantage of these benefits. However, currently a lack of public transport prevents many people from visiting these key national assets. The DPA believes that physical access to Dartmoor National Park should be an important priority. It supports the promotion of a cohesive public transport policy by the government and the National Park Authority and encourages the use of public transport.

26 The DPA is opposed to the public use of the military roads in the vicinity of Okehampton Army Training Camp.

(C) MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Summary

- Participated in planning consultations aimed at maintaining the protections afforded to the National Parks. Continued to monitor planning applications and oppose inappropriate ones.
- Engaged regularly with the DNPA to provide both support and challenge.
- Acted as funding focus to fight the ban on backpack camping as a right on Dartmoor.
- Sponsored and support the creation of the documentary film; Dartmoor Calling in collaboration with the Clapham Film Unit.
- With partners, the Campaign for National Parks; planned and delivered the inaugural Future Leaders residential weekend for aspiring young campaigners and National Park advocates.
- Continued to fund and support the Dartmoor Community Youth Engagement Ranger post to enable and encourage young peoples' participation in caring for Dartmoor.
- Helped to shape the future of Dartmoor by participating in national and local consultations, in particular, DEFRA's review into SSSI condition on Dartmoor.
- With partners, The Royal Albert Memorial Museum in Exeter; sponsored and supported the photographic exhibition 'Dartmoor A radical Landscape'.
- Contributed funds, time and advice to Dartmoor-wide projects to protect the visual and ecological environment of Dartmoor such as The South West Peatland Partnership and Our Upland Commons Project.
- Supported research into the Archaeology of the Moor.
- Through our participation in a variety of projects, raised awareness of the ecology of Dartmoor and the threats which face it.
- Worked closely with a number of like-minded organisations to help protect and enhance Dartmoor. Entering into partnerships where appropriate.
- Managed our land holdings in accordance with good practice.
- Supported the DPA conservation volunteer team to deliver important pieces of work at multiple locations across Dartmoor, not on DPA land, to enhance biodiversity and protect heritage and archaeological assets.
- Maintained the profile of the DPA through a planned programme of public engagement on all social media channels, through the well-maintained website and active participation in media interviews in print, on television and the radio.

- Maintained effective governance and financial security through adherence to its policies and financial controls and by holding regular reviews with our financial advisers to consider investment performance, together with the level of risk and types of investment that are acceptable.

The DPA's Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Association's activities are for the public benefit, relating as they do to protecting, promoting, and enhancing, in the public interest, the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and scientific interest of Dartmoor. The preservation and enhancement of the Dartmoor landscape is recognised as a charitable purpose and produces a "public good," which is achieved by the activities set out in this report. More details of these activities are shown below.

(i) **Our activities over 2024 in detail**

Byelaw 7- backpack camping. -Retaining the public's right to access

The Dartmoor Preservation Association continues to back Dartmoor National Park Authority in its appeal against a ban on backpack camping. We want to see a rights-based not a permission-based system on Dartmoor.

Over 2024 We are acting as the focus for donations which we will intend to transfer these to the national park to offset the legal costs of an appeal. We have worked closely with like-minded partners in civil society to advocate for the retention of the right to back-pack camp through, media communications, public speaking and representations made at DNPA Board meetings.

The donations will be used to fund the National Park Authority's appeal against the backpack camping ban. These funds will only be for Appeal and Supreme Court costs, not for costs of the original judgement in this case in Jan 23.

Our responsibilities with donations in support of the backpack camping appeal

As a long-standing registered charity, the DPA will act appropriately and clearly with the funds donated to us. We have a properly established board of Trustees and permanent staff. We are regulated by the Charity Commission and answerable to HMRC, Companies House, Fundraising Regulator and our many members. (Registered Charity No. 1182974)

Our legally binding constitution requires us to use our resources only on activities that benefit Dartmoor, specifically: Public Access and Conservation of archaeological sites, cultural heritage and natural history.

We will never use these ringfenced backpack camping donations to fund our own operating costs. All donations will go to support an appeal and other Dartmoor access benefits. All donations are ringfenced and accounted for by our external financial examiners.

If the DNPA loses the appeal in the Supreme Court, we will cover whatever their costs are up to the amount of the donated funds.

If there are excess funds above the costs of an appeal then the DPA will use them to enable access activities on the Dartmoor aimed at youth groups and young people by delivering against 4 areas:

1. The highest priority is for those projects currently delivered by the Community Engagement Ranger; The Dartmoor Youth Rangers, Girls Do Dartmoor, and previously Nights Under The Stars.

2. There is an opportunity to start a Public Access fund, to return the donations to grass roots organisations and initiatives, reflecting the bottom-up approach to fundraising. Broadly in 2 tranches:

a. **Public Access**. This will be a fund into which anyone can bid with a request or specific project; an individual, school or youth group. The values will range from a few hundred pounds to several thousand. Applicants will need to demonstrate that the request meets a set of criteria (tbd) and then provide some feedback on the successful use of the funds. It will be administered by the DPA and is likely to call on a panel of non-DPA partners to help assess larger grant requests. The intention is to spread the funds far and wide, enabling access to Dartmoor and enhancing the work of the public and volunteers, all with a focus on youth engagement in the national park.

b. **Public access type projects delivered by Dartmoor Commoners**. The Commoners are absolutely central to the life of Dartmoor. Many farms have diversified projects that have access elements to them; school visits to farms, delivering the John Muir Award or undertaking works on the fabric of access; paths and gates etc. The values will range from a few hundred pounds to several thousand. Applicants will need to demonstrate that the request meets a set of criteria (tbd) and then provide some feedback on the successful use of the funds. It will be administered by the DPA but rely on the Dartmoor Commoners Council to advertise it.

3. The DPA's own 'Moor Boots' project can be continued for several more years with an extra focus on the Jubilee Challenge and Jubilee Challenge Plus.

4. The DPA will also take this opportunity to deliver extra projects in the first 12 months of receiving the funds in order to kick start the access fund and provide an 'access-windfall' to Dartmoor.

Community Youth Engagement Ranger (CER). We were approach by DNPA to consider part-funding a Community Engagement Ranger post. from Apr 23 to Nov 24. DNPA has historically had three community engagement rangers. "Their work aims to help people to discover and appreciate Dartmoor's special qualities, enjoy and use Dartmoor's landscape with care, and respect the other people within Moor Community" (from DNPA website).

After set-up in 2022, 2024 is the final full year of collaborative working with the CER post.

Benefits to DPA

- Tangible support to the public accessing the moor
- Specific support to young people accessing the moor
- Greater access to potential future DPA members
- Immediate buy-in to successfully running and popular programmes
- Regular positive media stories
- Leverage with DNPA

Budget and costs. 50% of the yearly on-cost of this post is £20k. For 18 months the cost to the DPA will be £30k total. Most of this has fallen in 2024.

The CER projects supported by DPA in 2024:

- **Dartmoor Youth Ranger (DYR).** DYR offers young people between the ages of 12-17 a chance to develop a deeper understanding and passion for Dartmoor, as well as developing practical and personal skills. The work is delivered free and out of school time.
- **Nights Under The Stars** - a project giving children time, funds and resources to spend a day on a Dartmoor farm to understand the role of farming in the story of Dartmoor and a camping night out for the first time. Organised and led by the Dartmoor Community Engagement Rangers.
- **Supporting Girls do Dartmoor (GDD)-** Creating safe and open spaces for young women to experience the outdoors together. GDD will help girls reap the benefits of being active in the outdoors whilst addressing barriers or stereotypes that cause girls to not pursue outdoor activities.
- **Girls Do Dartmoor award-** At the DPA we were delighted to nominate Kats Koster-Shadbolt the DNPA community engagement ranger and GDD for the prestigious Campaign for National Parks; Park Protector Awards 2024, and even more delighted when Kats won the New Perspectives category and the overall public vote for best nominee. The DPA is committed to supporting young people experiencing Dartmoor and building the skills and agency to be involved in the care of the National Park for years into the future.

DEFRA review into SSSI condition and grazing on Dartmoor.

This was a DEFRA commissioned report of the independent review of protected site management on Dartmoor, carried out under the chairmanship of David Fursdon. It will make a series of recommendations for Defra ministers to consider on the future management of Dartmoor's sites of special scientific interest (SSSIs), designated under the 1981 Wildlife and Countryside Act, and the Dartmoor Special Area of Conservation (SAC), created under the Habitats Regulations.

The review made 42 recommendations, chief of which was the creation of a Dartmoor Land Use Management Group (DLUMG). This group was set up and began sitting in 2024 with the aim of planning and delivering against 25 of the recommendations.

The DPA, represented by the CEO has been invited to sit on the DLUMG.

The 3Ps field hygiene initiative. A programme of education and teaching resources aimed at 'leave-no-trace' field hygiene. This programme gives young people the tools and skills to manage periods and toileting in wild places to remove the barriers that cause many young people, especially young women, to stop engaging in exercise and accessing the outdoors and National Parks. Adopted as best practice by Ten Tors, SW Girl Guides and The Dartmoor Outdoor Festival.

Dartmoor Calling Throughout this year we have been collaborating with Clapham Film Unit to produce 'Dartmoor Calling.' This documentary showcases the stories of people who saved Dartmoor from development, from the 1950s to the present day. The screening will begin in 2025.

RAMM x DPA collaboration: A Radical Landscape is a major new contemporary art exhibition exploring Dartmoor's evocative landscape through photography, film and Land Art. Showing artwork from 1969 to 2024, this exhibition demonstrates Dartmoor's attraction to artists who, through photography, explore current issues including the interconnected ecological and climate crises and access rights. As a part of the DPA's lead sponsorship role we have had a presence at every event associated with the exhibition and been able to reach a large audience of museum-goers. The exhibition has been widely lauded.

New Perspective Prog. In collaboration with CNP, this 3 day residential was aimed at young people aged 20-30 (inclusive), who want to make a difference – for National Parks, landscapes, nature and people. The course has been developed with young people and focuses on supporting them to advance as a next generation leader and change-maker.

Moor Boots. DPA's equipment gifting programme for financially disadvantaged young people to enable them to take part in Ten Tors, DoE and other organised activities in the National Park. In 2024, 70 teenagers were supported to complete Ten Tors, the hardest youth challenge in the UK with sleeping bags, boots and other critical equipment. This is the equivalent to 11 team who would otherwise have missed this formative opportunity to experience and understand Dartmoor.

Our upland commons. This is an initiative led by the Foundation for Common Land, with around twenty other participating organisations. OUC will conserve and enhance the heritage of commons and commoning in upland England, working in the Lake District, Dartmoor, the Yorkshire Dales and Shropshire Hills. The Dartmoor aspect of the project will cover three commons - Bridestowe and Sourton; Harford and Ugborough and Holne Moor. It will directly improve the management of almost 30,000ha of upland common, including many fragile ecosystems, and will help bring people together. The DPA is participating as a member of the Dartmoor Local Area Group. OUC has had a range of positive impacts on Dartmoor and on the upland hill-farm community, some of its projects are:

- **Through my Eyes** - 12 visits to commons Commons Management stakeholder events to share their views of the site, to develop mutual understanding, shared values and trust
- **Cost of Commoning** Research to understand the real costs involved in commoning on Dartmoor to inform future ELM support and intervention rates
- **Common Boundaries** - Firm Foundations Volunteer training programme restoring traditional boundaries leading to a self sustaining walling club
- **Healthy Livestock** Farmer designed programme of activity focussing on the health of livestock grazing a number of commons.
- **Digital Diary** A collection of Commons Stories and Videos, written and photographed by Somewhere to Nowhere
- **Peat & Blanket Bog restoration**: Harford and Ugborough (Holne Moor no longer taking place) 40 ha of Molinia flattened NW of Left Lake
- **Scheduled Monuments Harford and Ugborough** Involving volunteers in clearance of vegetation, mainly bracken, that is causing damage to 3 at risk Scheduled monuments
- **Whinchat Dartmoor Research** to further our understanding of Whinchat and other important moorland bird populations and their habitats to help inform management decisions on the commons

OUC has completed its final year in 2024 and is widely held to be a success. The DPA is very pleased to have been a funder and supporter throughout. Elements of OUC will continue into 2025 and beyond, initially through work to create a deliver a fire-management plan for Dartmoor.

South West Peatland Partnership (SWPP). DPA staff and Trustees continued to support meetings of the Peatland Partnership steering group. This group of some 20 organisations is reviewing the condition of Dartmoor Peatlands, identifying areas which have been especially badly damaged and carrying out appropriate restoration work. This work resumed over 2022 and the DPA is a regular contributor to the quarterly management meetings. We decided to maintain our involvement into 2024 and roll-over a new funding tranche.

The Dartmoor sites that have been restored under the new funding tranche are spread across the north and south moor. The majority are owned by the Duchy of Cornwall and include common land which is part of the Forest of Dartmoor agri-environment scheme, although it also includes individually tenanted sites. The work has focused on blanket bog and valley mire peatland habitats and will restore 931 ha of peatland across Dartmoor in the next four years, resulting in a carbon saving of 356k tonnes of CO2 equivalent over 50 years.

The SWPP has the following aims, aligned with the DPA:

- Help restore damaged areas of peatland across the South West of the UK
- Increase resilience to climate change & keep carbon in peatlands
- Nurture habitats for bog-reliant wildlife & plants
- Improve the quality & reduce the quantity of water flowing from peatlands
- Protect, & increase knowledge of, peatland's archaeology & our historic environment
- Provide health, economic & well-being benefits to farmers & individuals locally
- Monitor our work to assess impact whilst sharing our successes, challenges & learnings
- Connect people with peatlands & convey the importance of these ecosystems

Alan Endacott and archaeological research. The Prehistoric Ritual Landscapes of Northern Dartmoor Project-Trial Excavations at Taw Marsh, Study Areas 1 and 2 focused on stone rows. This is an opportunity for the DPA to support an important research project carried out by one of Dartmoor's foremost archaeologists. Mr Endacott has resumed work on Taw Marsh in 2024. We await his finding and will amplify his publications in line with our objects.

Social media presence. Having agreed funding with Trustees and found a suitable supplier in late 2022, the majority of the work to develop and deliver the new website, social media assets and branding for Dartmoor Matters and elsewhere was completed in the first quarter of 2024, The project was delivered to budget and slightly overtime, with the website going live in May '23 not March. Over the year the staff have added new functionality to the website, notable a streamlined online payment process automatically linked to the DPA's other financial systems.

Media engagement. We have deliberately stepped-up our media engagement throughout 2024. We have been quoted or mentioned in The Times, The Guardian and on National TV and Radio and on a monthly basis in local print media. The Staff were present speaking on National News outside the Supreme Court in central London during the late autumn.

Sponsorship partnerships. We are pleased and grateful to have maintained a charitable partnership with Sharpham Wines of South Devon who have offered to make a donation to DPA for every bottle sold in their next batch of wine. In addition The DPA have formed new sponsorships with:

(ii**) Conservation, Land Management and Guided Walks**

• Our conservation team has once again been on the ground; working tirelessly on a variety of projects, such as the clearance of the Plymouth and Devonport Leats across Roborough Down; gorse and bracken clearance at Buckland Common Settlement. They have also undertaken habitat improvement projects, creating butterfly friendly habitats at Common Wood, near Horndon, and on Roborough Down.

• Throughout much of the year our volunteers managed to carry out necessary work on DPA land and this is planned to continue in 2024.

• Towards the end of 2024 the Trustees and Staff have begun initial discussion with several potential institutional partners, Inc. Natural England, DNPA and the University of Plymouth around how DPA land is managed.

(iii) Administration & Governance

Staff- The Trustees have been pleased to appoint 2 new staff members in 2024. Helen Bruce has replaced Kelly Rich as Communications and Events Officer. Dr. Luke Sutton has also been engaged as the DPA's professional Ecologist and Land Manager. Both roles were filled through an open, public process of advert, filter and interview, supported by Trustees and the CEO.

Finance. The DPA have appointed a new firm of accountants to oversee the Independent Financial Examination. We are grateful for the work of Bishop Fleming LLP over the last 8 years. As a matter of good practice the Trustees directed that an ITT should be sent to the market and a new provider chosen. This was done by the DPA investment committee in face to face interview.

Office space. At time of writing the DPA remains based in the Old Duchy Hotel as tenants of the DNPA. There is uncertainty over the future of that building, as it is under consideration for closure as part of the DNPA cost improvement plan. We are reassured by DNPA and the Duchy of Cornwall (the ultimate freeholder) that our office space and storerooms are not in immediate danger of being lost. Nonetheless we have directed the CEO and team to bring forward options for alternate office space should it be required in 2025.

(D) FINANCIAL REVIEW

(i) Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future.

(ii) Finance Overview and Policies

(a) Most of the Charity's income is obtained from legacies and membership subscriptions, the use of which is unrestricted to particular purposes.

(b) During the year ended 31st December 2024, the Charity received total income of £94,171 and incurred total expenditure of £178,049. The excess of expenditure over income for the year was £83,878.

(c) At the year end the Charity had total reserves of £1,517,746 with restricted reserves of £2,000, designated reserves of £1,526,214 and unrestricted free reserves totalling a deficit of £8,468 (as detailed in note 19 of the accounts). Reserves are needed to bridge the gap between the spending and receiving of income to cover unplanned activities and other expenditure. The Trustees consider that the ideal level of free reserves as at 31st December 2024 would be approximately 1 year's expense, or £174,000.

(d) The Charity had no reserves in deficit at 31st December 2024.

(e) At 31st December 2024 the net book value of fixed assets was £1,528,483 (of which, £1,417,483 relates to investment portfolios) and movements in tangible fixed assets and fixed asset investments are shown in note 13 and note 14 to the financial statements, respectively.

(f) Key financial policies adopted or reviewed during the period include the Finance Policy, which lays out the framework for financial management, including financial responsibilities of the Board, managers, budget holders and other staff, as well as delegated authority for spending. The Association's Investment Policy was also reviewed by the Trustees.

(iii) Investment Policy and Performance

The DPA's investment strategy is to maintain capital growth while taking income to support operational working capital requirements. Funds are currently invested through Thomas Westcott, Chartered Financial Planners and St. James's Place Wealth Management. These organisations carry out an annual performance review with the DPA Board of Trustees, who approve any changes to policy or disposition of funds.

We closely monitored cash flow and investment valuations throughout 2024 and maintained close contact with our financial advisers, because of uncertainties in the financial markets, including concerns over the risks of higher-than-expected inflation. We continued to take a "Cautious-to-moderate" approach to investment, so that any fall in the equity portfolio was balanced by other forms of investment. Over the course of the year, our non-land investments increased by £45,315 . This is welcome news as it reverses the downward trend in 2022/23 brought about by the previous year's market uncertainty. We are assured by our advisors that our long-term investment policy remains sound and that we have more than sufficient capital value in our investments to maintain our monthly operational drawdown for decades into the future whilst also covering all our current and projected project commitments.

(E) METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

As set out in the Constitution, the Chair is nominated by the Board of Trustees. New Trustees are appointed by existing Trustees and the members of the Association, serve for a period of three years and are then eligible for immediate re-election for a second three-year term. No Officer or Trustee shall serve more than three consecutive terms, but they shall be eligible for re-election one or more years after the end of their third term. The Constitution provides for a minimum of 3 Trustees, and a maximum of 12, including the Chair and Vice-Chair. The members of the CIO or the Trustees have the power to appoint a further Trustee(s) at any time, provided that the limit on the number of Trustees would not as a result be exceeded.

All members are circulated with invitations to nominate Trustees prior to the AGM, advising them of any retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed. In 2021, Trustees adopted a new Trustee Recruitment, Selection and Appointment process and carried out a Skills Audit and Self-assessment. This audit and selection process remains extant in 2024.

When appointing new Trustees, the Board will give consideration to the skills and experience mix of existing Trustees in order to ensure that the Board has the necessary skills to contribute fully to the Charity's development.

The training and induction provided for new Trustees will depend upon their existing experience but will always include a familiarisation visit to the Association's office and a chance to meet staff. All Trustees are provided with copies of the Constitution; the latest Trustees' Annual Report and Statement of Accounts; policies, procedures, minutes, budgets, plans, and other documents that they will need to undertake their role as Trustees. As there are normally only one or two new Trustees a year, induction tends to be done informally and is tailored specifically to the individual.

(F) ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees normally meets once each quarter. The Board establishes an overall framework for the governance of the Charity and determines membership, terms of reference and procedures for any other groups established to perform specific tasks over a defined timescale. It receives reports from these groups for ratification.

Subject to any necessary approvals being obtained at the AGM, the following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chair and/or Vice Chair, to approve the annual budget and approve expenditure requests.

The Trustees are responsible for setting strategy, reviewing policies, adopting an annual financial plan and budget, approving the statutory accounts, preparing the Annual Report, monitoring the performance of the Association by the use of budgets and other data, and making major decisions about its direction, capital expenditure, granting funding and staff appointments.

Decision-making, risk, and control. The board makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

- **Trustee meetings consistency.** The agenda is controlled by a yearly programme of checks and controls which ensures that all aspects of the CIO are reviewed at least yearly; investments, budget risk, staffing, with finances reviewed quarterly or monthly.
- **Risk management**. The DPA has an RM Policy and RM Management plan which are executed through a Risk Register and Risk heat-map. This is updated yearly by the CEO and reviewed and endorsed by the Trustees as part of one of the quarterly boards. (**See Para (H)** Risk Management below)
- **Financial regulations** including Scheme of Financial Delegation are reviewed and adhered to. They are overseen by the CEO on behalf of the board and the Trustee with financial responsibility.
- **Board decisions** on partnerships, large expenditure and strategic direction are taken by vote in formal Trustee meetings which are minuted and then shared. Where necessary they are backed-up with formal written decision briefs from the CEO to the board.
- **KPIs**. The Chair and Vice-Chair set KPIs for the CEO which de-facto are the KPIs for the organisation. These are reviewed every six months and set a year at a time.

Board effectiveness. The board works as an effective team, using the appropriate balance of skills, experience, backgrounds, and knowledge to make informed decisions.

- The board takes decisions collectively and confidently. Once decisions are made the board unites behind them and accepts them as binding.
- The DPA retain professional lawyers, accountants and two separate financial investment managers to ensure that boards receive independent and expert advice.
- The Trustees give appropriate time to decision making and board events and participate in discussion on direction and expenditure.
- There are a range of professional backgrounds on the board all of which bring a different perspective to discussions.
- The Trustees often refer to best practice they have seen in other organisations and consider what the DPA could adopt from it.

(G) RELATED PARTY RELATIONSHIPS

None of the Trustees receives remuneration or other benefit from their work with the Charity. Out-of-pocket expenses can be claimed for work carried out on behalf of the Association. Details of any such payments to Trustees are disclosed in note 12.

(H) RISK MANAGEMENT

The Board maintains and reviews a register of the risks facing the Association and has taken steps to ensure that policies and systems to mitigate risks are in place and monitored. These include:

- Employing professional staff with appropriate skills and training.
- Monitoring progress regularly against the annual Income and Expenditure and Cash Flow plans.
- Scrutiny of financial performance by the Trustees (including a Trustee with specific responsibility for financial oversight) and the Chief Executive.
- Investment performance is monitored in twice yearly meeting by the Chair, Financial Trustee, CEO and financial administrator. All Trustees are invites to speak directly to the two investment managers at least once a year during a Trustee meeting.
- The DPA undergoes an independent financial examination of the year end accounts. (2024 is contained herein).

Operational risk - with a very small number of employees, the departure of key staff would lead to loss of experience, skills, and the ability to operate key systems, and would impact adversely upon strategic and operational priorities. This risk has been mitigated by documenting the activities carried out by members of staff, carrying out succession planning and ensuring that the 4 paid staff are cross trained in aspects of each other's roles.

At present the Trustees believe that risks associated with compliance, governance, management and financial controls are low.

(I) PLANS FOR FUTURE PERIODS- 2025 and beyond

In addition to carrying out operational, administrative, conservation and land management activities, the DPA's Trustees have identified a number of areas as high priorities for the future, based around achieving positive outcomes for climate, nature, people and places.

1. Funds to support DNPA in its appeal against the backpack camping judgement, now in the Supreme Court. If case is won then develop a public access fund with excess donations.

2. To continue the DPA's membership of bodies such as the DNPA Cultural Heritage Advisory Group (CHAG).

3. Work with the DNPA and other organisations to prevent the introduction of the flawed aspects of the byelaw review, currently on hold pending the outcome of the Supreme Court backpack camping case.

4. Youth Art Competition. In collaboration with Roots Clothing.

5. Support and deliver a series of screenings for the Dartmoor Calling film including 2 or 3 'flagship' events for DPA members and supporters.

6. Lead partner for the Dartmoor Outdoor festival- plan, fund advertise, lead a number of specialist walks.

7. Critical Legal Conference Exeter. Organise and chair a round table discussion on land access rights.

8. Deliver Moor Boots 2025.

9. DPA's approach to our land holdings:

a. Expanded survey programme- invertebrates, breeding birds, lichens, flora and bryophytes.
b. Rewrite and publish land management plans for all 4 land holdings
c. Engage with the Dartmoor Central Farming Cluster to ensure Swincombe contributes to Landscape Recovery Area 2
d. Join National Nature Reserve partnership with DNPA land at Dendels Waste and Natural England at Dendels wood nature reserve.
e. Take advantage of new SFI and RPA grant schemes

10. Fund research into a Dartmoor-related topic.

11. Increase engagement with SWPP management team to ensure sufficient governance controls are in place to reflect the ambition and expanded scope of that project.

12. Identify opportunities to work in partnership with other organisations to further the Association's objectives. Review relationships with key stakeholders and partners.

13. DLUMG, represent the views of DPA members as a member of the group.

14. Formulate a DPA policy on parking and sustainable transport in the National Park and lobby for the implementation of appropriate policies.

15. Campaign publicly on National Park funding and DNPA funding in particular, setting out the gap between Govt. funding, real operating costs and ambition.

16. Investigate new income streams from grants and fundraising.

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

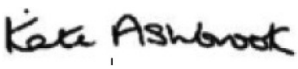
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 April 2025 and signed on its behalf by:



.....
John Howell
Chairman



Kate Ashbrook
Trustee

Dartmoor Preservation Association

Independent Examiner's Report to the trustees of Dartmoor Preservation Association

I report to the trustees on my examination of the accounts of Dartmoor Preservation Association for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Dartmoor Preservation Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

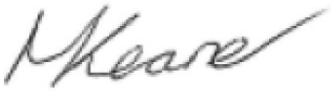
I report in respect of my examination of the Dartmoor Preservation Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Dartmoor Preservation Association as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Keane ACCA
Westcotts (SW) LLP
Plym House
3 Longbridge Road
Plymouth
Marsh Mills
Devon
PL6 8LT

1 May 2025

Dartmoor Preservation Association

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	29,503	-	29,503	109,779
Charitable activities		28,086	-	28,086	16,340
Other trading activities		201	-	201	511
Investment income	5	36,381	-	36,381	65,417
Total income		94,171	-	94,171	192,047
Expenditure on:					
Raising funds		(2,385)	-	(2,385)	-
Charitable activities		(175,664)	-	(175,664)	(184,090)
Total expenditure	7	(178,049)	-	(178,049)	(184,090)
Net (expenditure)/income		(83,878)	-	(83,878)	7,957
Other recognised gains and losses					
Gains/losses on revaluation of fixed assets for charity's own use		80,305	-	80,305	23,384
Net movement in funds		(3,573)	-	(3,573)	31,341
Reconciliation of funds					
Total funds brought forward		1,521,319	2,000	1,523,319	1,491,978
Total funds carried forward	19	1,517,746	2,000	1,519,746	1,523,319

All of the charity's activities derive from continuing operations during the above two periods.

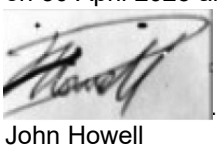
The funds breakdown for 2023 is shown in note 19.

Dartmoor Preservation Association

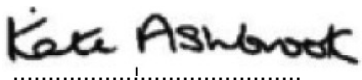
(Registration number: 1182974)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	111,000	111,000
Investments	14	1,417,483	1,365,668
		1,528,483	1,476,668
Current assets			
Debtors	15	754	470
Cash at bank and in hand	16	215,810	173,232
		216,564	173,702
Creditors: Amounts falling due within one year	17	(222,306)	(123,642)
Net current (liabilities)/assets		(5,742)	50,060
Total assets less current liabilities		1,522,741	1,526,728
Creditors: Amounts falling due after more than one year	18	(2,995)	(3,409)
Net assets		1,519,746	1,523,319
Funds of the charity:			
Restricted income funds			
Restricted funds		2,000	2,000
Unrestricted income funds			
Unrestricted funds		1,517,746	1,521,319
Total funds	19	1,519,746	1,523,319

The financial statements on pages 20 to 34 were approved by the trustees, and authorised for issue on 30 April 2025 and signed on their behalf by:



.....
John Howell
Chairman



.....
Kate Ashbrook
Trustee

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Dartmoor Preservation Association meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when then administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	5 years straight line

The cost of land included in the balance sheet but not depreciated is £111,000.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Investment income gains and losses are allocated to the appropriate fund.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	9,960	9,960	1,469
Legacies	15,953	15,953	104,802
Gift aid reclaimed	3,590	3,590	3,508
	29,503	29,503	109,779

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Membership	23,262	23,262	10,178
Land management	4,824	4,824	6,162
	28,086	28,086	16,340

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Trading income;			
Sales of goods and services	97	97	511
Other income from other trading activities	104	104	-
	201	201	511

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Income from dividends and realised gains	34,577	34,577	63,613
Interest receivable and similar income	1,804	1,804	1,804
	36,381	36,381	65,417

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Costs of goods sold		600	600	-
Other direct costs of activities for generating funds		1,210	1,210	-
Allocated support costs		575	575	-
		2,385	2,385	-

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Membership		36,866	36,866	32,255
Staff costs		62,042	62,042	87,801
Allocated support costs		72,686	72,686	60,599
Governance costs		4,070	4,070	3,435
		175,664	175,664	184,090

Included in the expenditure analysed above, there are also governance costs of £4,070 (2023 - £3,435) which relate directly to achieving our charitable activities. See note 9 for further details.

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Other support costs £	Total 2024 £	Total 2023 £
Training	8,430	8,430	1,250
Office expenses	22,825	22,825	16,629
Staff costs	28,506	28,506	-
Membership	1,064	1,064	17,289
Accommodation	-	-	1,092
Subscriptions	7,425	7,425	6,664
Website costs	-	-	17,675
Costs of investment management	4,436	4,436	-
	72,686	72,686	60,599

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	4,070	4,070	3,435
	4,070	4,070	3,435

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£283 (2023: £300) of expenses were reimbursed to 12 Trustees during the year.
No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	85,456	80,415
Social security costs	3,057	5,552
Pension costs	1,480	1,834
	89,993	87,801

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Employees	3	3

No employee received emoluments of more than £60,000 during the year

The chief executive officer, as the highest paid member of staff, received benefits totalling £44,867 (2023 - £35,880).

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	4,070	3,435

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Total £
Cost			
At 1 January 2024	111,000	24,399	135,399
At 31 December 2024	111,000	24,399	135,399
Depreciation			
At 1 January 2024	-	24,399	24,399
At 31 December 2024	-	24,399	24,399
Net book value			
At 31 December 2024	111,000	-	111,000
At 31 December 2023	111,000	-	111,000

14 Fixed asset investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2024	1,365,668	1,365,668
Revaluation	45,315	45,315
Additions	6,500	6,500
At 31 December 2024	1,417,483	1,417,483
Net book value		
At 31 December 2024	1,417,483	1,417,483
At 31 December 2023	1,365,668	1,365,668

15 Debtors

	2024 £	2023 £
Prepayments	460	470
Other debtors	294	-
	754	470

16 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	4,381	100
Cash at bank	211,429	173,132
	215,810	173,232

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	69
Other taxation and social security	2,342	4,359
Other creditors	208,849	102,375
Accruals	11,115	16,839
	222,306	123,642

Included within other creditors is £208,850 (2023: £99,147) relating to funds held on behalf of support for the Wild Camping court case.

	2024 £	2023 £
Deferred income at 1 January 2024	16,814	10,596
Resources deferred in the period	7,586	13,161
Amounts released from previous periods	(13,710)	(6,943)
Deferred income at year end	10,690	16,814

Deferred income due within 1 year includes amounts relating to income from annual memberships and lifetime memberships, which is being released over a period of 15 years straight line.

18 Creditors: amounts falling due after one year

	2024 £	2023 £
Deferred income	2,995	3,409

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2024 £	2023 £
Deferred Income 1-2 Years	469	244
Deferred Income 2-5 Years	1,152	731
	1,621	975

The amounts which have been deferred relate to the lifetime memberships, which is released over a period of 15 years straight line.

19 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General					
General Funds	44,651	94,171	(178,049)	30,759	(8,468)
Designated					
Investment funds	1,365,668	-	-	49,546	1,415,214
Fixed assets	111,000	-	-	-	111,000
	1,476,668	-	-	49,546	1,526,214
Total unrestricted funds	1,521,319	94,171	(178,049)	80,305	1,517,746
Restricted funds					
Conservation Volunteers Grant	1,000	-	-	-	1,000
Land Purchase Donation	1,000	-	-	-	1,000
	2,000	-	-	-	2,000
Total funds	1,523,319	94,171	(178,049)	80,305	1,519,746

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Designated funds comprise the investment portfolios and tangible fixed assets held on the Statement of Financial Position. These funds are not available for day to day use within the Charity.

Restricted funds include one off restricted grants for specific projects.

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains / (losses) £	Balance at 31 December 2023 £
Unrestricted funds						
General						
General Funds	56,694	192,047	(184,090)	(20,000)	-	44,651
Designated						
Investment funds	1,322,284	-	-	20,000	23,384	1,365,668
Fixed assets	111,000	-	-	-	-	111,000
	1,433,284	-	-	20,000	23,384	1,476,668
Total unrestricted funds	1,489,978	192,047	(184,090)	-	23,384	1,521,319
Restricted funds						
Conservation Volunteers Grant	1,000	-	-	-	-	1,000
Land Purchase Donation	1,000	-	-	-	-	1,000
	2,000	-	-	-	-	2,000
Total funds	1,491,978	192,047	(184,090)	-	23,384	1,523,319

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	111,000	-	111,000
Fixed asset investments	1,417,483	-	1,417,483
Current assets	214,564	2,000	216,564
Current liabilities	(222,306)	-	(222,306)
Creditors over 1 year	(2,995)	-	(2,995)
Total net assets	1,517,746	2,000	1,519,746

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	111,000	-	111,000
Fixed asset investments	1,365,668	-	1,365,668
Current assets	171,702	2,000	173,702
Current liabilities	(123,642)	-	(123,642)
Creditors over 1 year	(3,409)	-	(3,409)
Total net assets	1,521,319	2,000	1,523,319

21 Related party transactions

During the year the charity made the following related party transactions:

During the year, a donation of £Nil (2023: £10) was received from a Trustee of the Charity. The donation was a voluntary contribution to the operations of the Charity. At the year end, £Nil (2023: £Nil) was due to the Charity.. At the balance sheet date the amount due to/from was £Nil (2023 - £Nil).

During the year a conservation donation of £Nil (2023: £330) was received from a Trustee of the Charity. At the year end £Nil (2022: £Nil) was due to the Charity.. At the balance sheet date the amount due to/from was £Nil (2023 - £Nil).

DARTMOOR PRESERVATION ASSOCIATION

England & Wales - Charity number 1182974

Accounts

Charity number: 1182974

DARTMOOR PRESERVATION ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Bishop Fleming

DARTMOOR PRESERVATION ASSOCIATION

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	
Independent Examiner's Report	16 - 17
Statement of Financial Activities	18
Balance Sheet	19
Notes to the Financial Statements	20 - 34

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	John Howell, Chairman Kate Ashbrook, Acting Vice Chair Alison Clish Green William Fell Jane Marchand Keith Ryan (deceased 2 May 2023) John Skinner Claude Williams Nathan Fuller (appointed 14 January 2023) Gian Ellis (appointed 14 January 2023) Amanda Barton (appointed 9 April 2024) Amita Raval (appointed 9 April 2024)
Charity registered number	1182974
Principal office	Old Duchy Hotel Tavistock Road Princetown Yelverton Devon PL20 6QF
Chief executive officer	Tom Usher
Accountants	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN
Bankers	Natwest Bank plc 1 Church Street St Austell Cornwall PL25 4AW
Solicitors	Trowers & Hamlins The Senate Southernhay Gardens Exeter Devon EX1 1UG
Independent Financial Advisers	Thomas Westcott, Chartered Financial Planners Southernhay East Exeter St. James's Place Wealth Management Plymouth International Business Park

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report, together with the financial statements of the Charity, for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011, the Constitution, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The accounts have been prepared under the Accruals basis, due to the level of income in the year. The independent examination of accounts has been conducted by Bishop Fleming Accountants LLP of Plymouth.

(A) STRUCTURE, GOVERNANCE AND MANAGEMENT

The principal object of the charity is the conservation, preservation, protection and enhancement of the landscape, antiquities, flora and fauna, natural beauty, cultural heritage, and the scientific merit of Dartmoor.

The DPA is a Charitable Incorporated Organisation governed by its Constitution dated 25th May 2019. It is registered as a charity with the Charity Commission.

Details of the Trustees who served throughout the year are included in the Reference and Administrative details at the beginning of this report.

The Trustees have devolved responsibility for day-to-day management of the Charity to the key management personnel. The key management personnel comprise the Chief Executive, the Financial Administrator, and the Communications Officer. The key management personnel implement the policies laid down by the Trustees and report back to them on performance.

There have been no changes in the objectives since the adoption of the Constitution in May 2019.

(B) OBJECTS AND POLICIES

The Objects of the Association, as set out in its Constitution are:

The conservation, preservation, protection and enhancement of the landscape, antiquities flora and fauna, natural beauty, cultural heritage, and the scientific merit of Dartmoor for the public benefit, in particular but not exclusively by:

1. The protection and preservation of public access to and on Dartmoor subject to the ancient rights of commoners;

2. The preservation in the public interest of the Dartmoor Commons and for this purpose to assist and co-operate with the commoners and any organisation in achieving this object;
3. The study of and the recording and publication of information upon the antiquities, history, and natural history of Dartmoor; and

4. The study, in co-operation with other bodies, of future trends on Dartmoor and the putting forward of ideas to ensure their development along lines in harmony with the above objects.

These Objects are considered in formulating the Association's strategy and policies and in making decisions on whether or not to support a specific project.

The Trustees regularly review the Association's Objects and make sure that they continue to be relevant, appropriate, and up to date.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Over the years, the Association has developed a range of policies which support these Objects, dealing with some of the main issues on Dartmoor. Policies are discussed and formulated at regular meetings of the Board of Trustees. They are subject to regular review and amendment where appropriate.

The Association's policies are as follows:

1. The DPA supports and promotes the right of public access to all Common Land on Dartmoor; to Access Land under the Countryside and Rights of Way Act 2000; to all Rights of Way; and to all land that has traditional public access. ("Public Access" means access on foot, bicycle, or horseback in accordance with relevant legislation or regulations.)

2. The DPA supports and promotes the listing of land under the CRoW Act, including newtakes and rough grazing, whilst remaining sensitive to areas of Dartmoor where habitat conditions may require limited or no access.

3. The DPA is opposed to fencing on Dartmoor Access Land where none existed beforehand, unless there is an overriding need which cannot be met by alternative means. In the case of dry-stone walls, the DPA supports traditional rebuilding with stone.

4. The DPA supports the protection of all ancient monuments, whether scheduled or not, and seeks the preservation of these, and the artefacts and buildings found on Dartmoor.

5. The DPA supports the preservation of the natural habitats found on Dartmoor and seeks, wherever they are threatened, to find the means to provide the necessary protection.

6. The DPA recognises the invasive nature of bracken, gorse and some other native and non-native flora and fauna to archaeological sites and will pursue ways of bringing them under control.

7. The DPA is opposed to the extension of China clay workings on Dartmoor and adjacent land.

8. The DPA is opposed to military live firing on Dartmoor and holds the view that military training on Dartmoor is incompatible with its status as a national park.

9. The DPA supports traditional extensive hill farming on Dartmoor and small scale local traditional industries.

10. The DPA is opposed to the reopening of lapsed quarrying activities unless they are supported by the local community and serve a genuine local need.

11. The DPA is opposed to the disfigurement of the moorland landscape by television masts, mobile telephone masts and wind farms. Small scale wind generators serving a single farm or hamlet will be judged on the merit of the planning application.

12. The DPA will examine planning applications for developments within the National Park and oppose those it considers detrimental to Dartmoor.

13. The DPA is opposed to housing developments in moorland villages that are not specifically aimed at satisfying local needs.

14. The DPA supports the return to natural broad-leafed woodlands; to natural regeneration; and to open moorland. It is opposed to the development of further soft wood plantations. Where self-seeding occurs beyond the boundaries of existing soft wood plantations, the DPA calls for these trees to be removed to prevent further expansion.

15. The DPA recognises the importance of ponies to the Dartmoor landscape and supports those schemes which are in keeping with good husbandry and which will ensure the survival of a healthy pony stock.

16. 16 The DPA accepts that swaling is good Dartmoor practice and encourages its use within the guidelines laid down by the Commoners Council, the Dartmoor National Park Authority (DNPA) and Natural England, but it believes that its use should be restricted to the period between 1st October and the last day in February each year.

17. The DPA will practice good management on all of its own properties, demonstrating that traditional farming, habitat protection, biodiversity and public access can co-exist.

18. The DPA is opposed to any recreational activity that causes damage to, or otherwise interferes with the quiet enjoyment of, the fabric, flora, or fauna of the moor.

19. The DPA will purchase land, subject to the availability of liquid assets, if there are good and justifiable reasons for so doing.

20. The DPA opposes all applications for commercial wind farms situated on, adjacent to, or impacting upon, Dartmoor. The DPA will work with like-minded organisations towards this end. The DPA will consider supporting applications for small scale wind power schemes, provided that they are sensitively sited and meet the needs of individual buildings or small communities.

21. The DPA has supported the Dartmoor Mires Project, a pilot to explore the feasibility and effects of restoring degraded areas of high-quality blanket bog, to reduce erosion and to promote regeneration of moorland bog vegetation. It continues to support the monitoring and scientific assessment of the pilot phase and is now a member of the Peatlands Partnership – a collaboration of government agencies, non-governmental organisations, landowners, and commoners. In early 2018, the Partnership obtained a Defra Capital Grant of more than £1.6million to restore 326ha of peatland on sites at Flat Tor Pan, Amicombe, Hangingstone Hill and Red Lake. Part of the DPA's role in the Partnership will be to ensure that the fullest consultation takes place with all stakeholders including commoners and other Dartmoor user groups; and that management for archaeology will, when necessary, take precedence over biodiversity.

22. The DPA opposes the use of chemicals such as herbicides and pesticides on common land and all open access land, although small scale applications via a knapsack sprayer may be acceptable in certain circumstances. In particular the DPA calls on Government to give a commitment that it will not authorise the aerial spraying of chemicals, such as Asulam/Asulox against bracken, on any common or open access land on Dartmoor.

23. The DPA supports the government's objective of improving habitats for wildlife, creating healthier places for people to live and work, and leaving the environment in a better state for future generations. However, it feels that the proposed biodiversity net gain hierarchy has no place in the Dartmoor National Park and that adverse impacts on the environment should always be avoided altogether, rather than mitigated. The primary purpose of the National Parks is to conserve and enhance their natural beauty, wildlife and cultural heritage and no development is acceptable which would cause damage to biodiversity or harm the environment.

24. In view of the unacceptable level of livestock casualties and the impact this has on commoners, the DPA supports the 40mph speed limit within the National Park, particularly on unfenced roads where livestock are present, and calls for the regular enforcement of this speed limit.

25. National Parks contribute significantly to the wellbeing of the nation, by providing safe, attractive, healthy places for active travel and recreation. They contribute to better physical and mental health through improved opportunities for engaging with nature and they provide benefits for local businesses and communities. The DPA encourages improved access to, from and within National

Parks, to allow everybody to take advantage of these benefits. However, currently a lack of public transport prevents many people from visiting these key national assets. The DPA believes that physical access to Dartmoor National Park should be an important priority. It supports the promotion of a cohesive public transport policy by the government and the National Park Authority and encourages the use of public transport.

26. The DPA is opposed to the public use of the military roads in the vicinity of Okehampton Army Training Camp.

(C) MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Summary

- Participated in planning consultations aimed at maintaining the protections afforded to the National Parks. Continued to monitor planning applications and oppose inappropriate ones.
- Engaged regularly with the DNPA to provide both support and challenge.
- Acted as funding focus to fight the ban on backpack camping as a right on Dartmoor.
- Continued to fund and support the Dartmoor Community Youth Engagement Ranger post to enable and encourage young peoples' participation in caring for Dartmoor.
- Helped to shape the future of Dartmoor by participating in national and local consultations, in particular, DEFRA's review into SSSI condition on Dartmoor.
- Contributed funds, time, and advice to Dartmoor-wide projects to protect the visual and ecological environment of Dartmoor such as The South West Peatland Partnership and Our Upland Commons Project.
- Supported research into the Archaeology of the Moor.
- Through our participation in a variety of projects, raised awareness of the ecology of Dartmoor and the threats which face it.
- Worked closely with a number of like-minded organisations to help protect and enhance Dartmoor. Entering into partnerships where appropriate.
- Managed our land holdings in accordance with good practice.
- Maintained the profile of the DPA through a full refresh of the charity's website and visual assets. Also, through digitising all financial processes.
- Maintained effective governance and financial security through adherence to its policies and financial controls and by holding regular reviews with our financial advisers to consider investment performance, together with the level of risk and types of investment that are acceptable.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

The DPA's Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Association's activities are for the public benefit, relating as they do to protecting, promoting, and enhancing, in the public interest, the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and scientific interest of Dartmoor. The preservation and enhancement of the Dartmoor landscape is recognised as a charitable purpose and produces a "public good," which is achieved by the activities set out in this report. More details of these activities are shown below.

(i) Our activities over 2023 in detail

Byelaw 7- backpack camping. -Retaining the public's right to access

The Dartmoor Preservation Association is backing Dartmoor National Park Authority in its appeal against a ban on backpack camping. We want to see a rights-based not a permission-based system on Dartmoor.

Over 2023 we are acting as the focus for donations which we will intend to transfer these to the national park to offset the legal costs of an appeal. We have worked closely with like-minded partners in civil society to advocate for the retention of the right to back-pack camp through, media communications, public speaking and representations made at DNPA Board meetings.

The donations will be used to fund the National Park Authority's appeal against the backpack camping ban. These funds will only be for future appeal costs, not for costs of the original judgement in this case in Jan 23.

Our responsibilities with donations

As a long-standing registered charity, the DPA will act appropriately and clearly with the funds donated to us. We have a properly established board of Trustees and permanent staff. We are regulated by the Charity Commission and answerable to HMRC, Companies House, Fundraising Regulator and our many members. (Registered Charity No. 1182974)

Our legally binding constitution requires us to use our resources only on activities that benefit Dartmoor, specifically: Public Access and Conservation of archaeological sites, cultural heritage, and natural history.

We will never use these donations to fund our own operating costs. All donations will go to support and appeal and other Dartmoor access benefits. All donations are ringfenced and accounted for by our external financial examiners.

If the DNPA loses the appeal in the Supreme Court, we will cover whatever their costs are up to the amount of the donated funds.

If there are excess funds above the costs of an appeal, then the DPA will use them to enable access activities on the Dartmoor aimed at youth groups and young people.

Community Youth Engagement Ranger (CER)

We were approach by DNPA to consider part-funding a Community Engagement Ranger post. from Apr 23 to Oct 24.

DNPA has historically had three community engagement rangers. 'Their work aims to help people to discover and appreciate Dartmoor's special qualities, enjoy and use Dartmoor's landscape with care, and respect the other people within Moor Community' (from DNPA website).

After set-up in 2022, 2023 is the first full year of collaborative working with the CER post.

Benefits to DPA

- Tangible support to the public accessing the moor
- Specific support to young people accessing the moor
- Greater access to potential future DPA members
- Immediate buy-in to successfully running and popular programmes
- Regular positive media stories
- Leverage with DNPA

Budget and costs. 50% of the yearly on-cost of this post is £20,000. For 18 months the cost to the DPA will be £30,000 total. Most of this will fall in 2024.

The CER projects supported by DPA in 2023:

- **Nights Under The Stars** - a project giving children time, funds, and resources to spend a day on a Dartmoor farm to understand the role of farming in the story of Dartmoor and a camping night out for the first time. Organised and led by the Dartmoor Community Engagement Rangers.
- **Year 7 discovery sessions**- which gives pupils in Year 7 at the Dartmoor Multi Academy Trust time to explore and learn on Dartmoor to understand the environment they are growing up in.
- **Supporting Girls do Dartmoor (GDD)-** Creating safe and open spaces for young women to experience the outdoors together. GDD will help girls reap the benefits of being active in the outdoors whilst addressing barriers or stereotypes that cause girls to not pursue outdoor activities.

DEFRA review into SSSI condition and grazing on Dartmoor.

This was a DEFRA commissioned report of the independent review of protected site management on Dartmoor, carried out under the chairmanship of David Fursdon. It will make a series of recommendations for Defra ministers to consider on the future management of Dartmoor's sites of special scientific interest (SSSIs), designated under the 1981 Wildlife and Countryside Act, and the Dartmoor Special Area of Conservation (SAC), created under the Habitats Regulations.

The review itself will "*make recommendations on the most effective grazing and management regime(s) that would deliver improvements on the SSSI sites across Dartmoor so they can maintain or achieve favourable condition"*

Over 2023, the review panel engaged with a large number of consultees and stakeholders on Dartmoor. This is an ongoing piece of work that the DPA will take into 2024. During 2023 the DPA have engaged with the review in three ways:

1. Made written representations to DEFRA, DNPA and the Review Panel itself on the content and remit of the Terms of Reference. (ToRs). The DPA have clearly expressed the view that the review must encompass public access, protection of archaeology, conservation, and biodiversity as well as agriculture and not be purely or narrowly about grazing and agriculture on SSSI areas.

2. Taken part in a face-to-face discussion and consultation session with the review panel as a named consultee on protection of the visual landscape and historical featured on Dartmoor.

3. Collected different, expert, views on the issue of grazing and shared them with members in order to keep them abreast of the issues on Dartmoor

Our upland commons

This is an initiative led by the Foundation for Common Land, with around twenty other participating organisations. OCC will conserve and enhance the heritage of commons and commoning in upland England, working in the Lake District, Dartmoor, the Yorkshire Dales, and Shropshire Hills. The Dartmoor aspect of the project will cover three commons - Bridestowe and Sourton; Harford and Ugborough and Holne Moor.

It will directly improve the management of almost 30,000ha of upland common, including many fragile ecosystems, and will help bring people together. The DPA is participating as a member of the Dartmoor Local Area Group. OUC has had a range of positive impacts on Dartmoor and on the upland hill-farm community, some of its projects are:

- **Through my Eyes** - 12 visits to Commons Management stakeholder events to share their views of the site, to develop mutual understanding, shared values, and trust
- **Cost of Commoning** Research to understand the real costs involved in commoning on Dartmoor to inform future ELM support and intervention rates
- **Common Boundaries** - Firm Foundations Volunteer training programme restoring traditional boundaries leading to a self-sustaining walling club
- **Healthy Livestock** Farmer designed programme of activity focussing on the health of livestock grazing a number of commons.
- **Digital Diary** A collection of Commons Stories and Videos, written and photographed by Somewhere to Nowhere
- **Peat & Blanket Bog restoration**: Harford and Ugborough (Holne Moor no longer taking place) 40 ha of Molinia flattened NW of Left Lake
- **Scheduled Monuments Harford and Ugborough** Involving volunteers in clearance of vegetation, mainly bracken, that is causing damage to 3 at risk Scheduled monuments
- **Whinchat Dartmoor Research** to further our understanding of Whinchat and other important moorland bird populations and their habitats to help inform management decisions on the commons

South West Peatland Partnership (SWPP)

DPA staff and Trustees continued to support meetings of the Peatland Partnership steering group. This group of some 20 organisations is reviewing the condition of Dartmoor Peatlands, identifying areas which have been especially badly damaged and carrying out appropriate restoration work. This work resumed over 2022 and the DPA is a regular contributor to the quarterly management meetings. We decided to maintain our involvement into 2023 and roll-over a new funding tranche.

The Dartmoor sites that are due to be restored under the new funding tranche are spread across the north and south moor. The majority are owned by the Duchy of Cornwall and include common land which is part of the Forest of Dartmoor Agri-environment scheme, although it also includes individually tenanted sites. The work will focus on blanket bog and valley mire peatland habitats and will restore 931 ha of peatland across Dartmoor in the next four years, resulting in a carbon saving of 356k tonnes of CO2 equivalent over 50 years.

The SWPP has the following aims, aligned with the DPA:

- Help restore damaged areas of peatland across the South West of the UK
- Increase resilience to climate change & keep carbon in peatlands
- Nurture habitats for bog-reliant wildlife & plants
- Improve the quality & reduce the quantity of water flowing from peatlands
- Protect, & increase knowledge of peatland’s archaeology & our historic environment
- Provide health, economic & well-being benefits to farmers & individuals locally
- Monitor our work to assess impact whilst sharing our successes, challenges & learnings
- Connect people with peatlands & convey the importance of these ecosystems

Dr Phil Newman and archaeological research

We have supported the noted Dartmoor Archaeologist, Phil Newman, to conduct his research into peat charcoal over a three year period 2020-23. His discovery of 13 clusters of mounds with the potential to be peat charcoal burning platforms should provide substantive material evidence for an industrial activity previously known only from documentation. This is an opportunity for the DPA to support an important research project carried out by one of Dartmoor's foremost archaeologists.

Dr Newman has resumed work on season two in the Spring of 2022. We await his finding and will amplify his publications in line with our objects.

New website and branding

Having agreed funding with Trustees and found a suitable supplier in late 2022, the majority of the work to develop and deliver the new website, social media assets and branding for Dartmoor Matters and elsewhere was completed in the first quarter of 2023, The project was delivered to budget and slightly overtime, with the website going live in May '23 not March. Over the year the staff have added new functionality to the website, notable a streamlined online payment process automatically linked to the DPA's other financial systems.

Media engagement

We have deliberately stepped-up our media engagement throughout 2023. We have been quoted or mentioned in the Spectator, The Times, The Guardian and on National TV and Radio. The Staff were present speaking on National News outside the Court of Appeal in central London during the summer.

Sponsorship partnerships. We are pleased and grateful to have maintained a charitable partnership with Sharpham Wines of South Devon who have offered to donate to DPA for every bottle sold in their next batch of wine.

(ii) Conservation, Land Management and Guided Walks

- Our conservation team has once again been on the ground; working tirelessly on a variety of projects, such as the clearance of the Plymouth and Devonport Leats across Roborough Down; gorse and bracken clearance at Buckland Common Settlement. They have also undertaken habitat improvement projects, creating butterfly friendly habitats at Common Wood, near Horndon, and on Roborough Down.

- Throughout much of the year our volunteers managed to carry out necessary work on DPA land and this is planned to continue in 2024.

- Towards the end of 2023 the Trustees and Staff have begun initial discussion with several potential institutional partners, Inc. Natural England, DNPA and the University of Plymouth around how DPA land is managed.

(iii) Administration & Governance

Trustees. We have appointed two new Trustees, both of whom bring specific expertise in the fields of Ecology Consultancy and Charity Fundraising, to enhance the skills mix of the board. We have also recruited two further trustees and intend to formalise those 2 appointments in the 2024. The board remains below the 12 Trustee limit, and we will now consider slowly reducing the active number to about nine over several years through natural churn.

The DPA has become a member of the UK Fundraising Regulator as a matter of industry best practice.

Finance

This year the DPA have started a new regime of yearly independent internal financial examinations, externally controlled, and delivered by the Charity's accounts (Bishop Fleming LLP). The financial year began with a one-off review of financial controls and processes, finalised in a report to Trustees. The quality of DPA's operations and financial probity were confirmed and the review team (from Bishop Fleming LLP) made 4 additional recommendations to further improve financial control. All of which are accepted by the Trustees and have been adopted as working practice by the end of Q1 2023. As follows:

1. Add Trustee with financial responsibility to payroll checking on a quarterly basis to ensure segregation of duties in payroll.
2. Add invoice numbers to CRM platform
3. Add regular trigger for claiming Gift Aid rather than quarterly or ad-hoc.
4. Add process notes to financial regulations, covering all systems and platforms, to aid future finance administrators and create resilience in this small team.

Finance lead

We have welcomed a new finance lead to the team who has put in place a number of new financial controls:

- Refresh to the financial regulations.
- Re-categorize budget areas into; Salaries, Operations, Admin, Projects, Membership, Comms, Conservation, Land Management in order to understand exactly what expenditure is going into two in functional terms.
- Monthly tracking and reporting of budget areas, not just I&E.
- Remove legacy and defunct bank accounts.
- Digitise all the finance processes in line with independent review recommendations through the 'QuickBooks' platform.
- Integrate as many processes as possible digitally- Payroll, HMRC, invoicing, Gift Aid, link them to the CRM system.
- Put all financial processes on the cloud for access anywhere via the internet and reduce reliance on paper.

Office space

At the time of writing, the DPA remains based in the Old Duchy Hotel as tenants of the DNPA. There is uncertainty over the future of that building, as it is under consideration for closure as part of the DNPA cost improvement plan. We are reassured by DNPA and the Duchy of Cornwall (the ultimate freeholder) that our office space and storerooms are not in immediate danger of being lost. Nonetheless we have directed the CEO and team to bring forward options for alternate office space should it be required in 2024.

(D) FINANCIAL REVIEW

(i) Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

(ii) Finance Overview and Policies

a) Most of the Charity's income is obtained from legacies and membership subscriptions, the use of which is unrestricted to particular purposes.

b) During the year ended 31st December 2023, the Charity received total income of £192,047 and incurred total expenditure of £184,090. The excess of income over expenditure for the year was £7,957.

c) At the year end the Charity had total reserves of £1,523,319 with restricted reserves of £2,000, designated reserves of £1,456,668 and unrestricted free reserves totalling £64,651. Reserves are needed to bridge the gap between the spending and receiving of income to cover unplanned activities and other expenditure. The Trustees consider that the ideal level of free reserves as at 31st December 2023 would be approximately 1 year's expense, or £180,000.

d) The Charity had no reserves in deficit at 31st December 2023.

e) At 31st December 2022 the net book value of fixed assets was £1,476,668 (of which, £1,365,668 relates to investment portfolios) and movements in tangible fixed assets and fixed asset investments are shown in note 13 and note 14 to the financial statements, respectively.

f) Key financial policies adopted or reviewed during the period include the Finance Policy, which lays out the framework for financial management, including financial responsibilities of the Board, managers, budget holders and other staff, as well as delegated authority for spending. The Association's Investment Policy was also reviewed by the Trustees.

(iii) Investment Policy and Performance

The DPA's investment strategy is to maintain capital growth while taking income to support operational working capital requirements. Funds are currently invested through Thomas Westcott, Chartered Financial Planners and St. James's Place Wealth Management. These organisations carry out an annual performance review with the DPA Board of Trustees, who approve any changes to policy or disposition of funds.

We closely monitored cash flow and investment valuations throughout 2023 and maintained close contact with our financial advisers, because of uncertainties in the financial markets, including concerns over the risks of higher-than-expected inflation. We continued to take a "Cautious-to-moderate" approach to investment, so that any fall in the equity portfolio was balanced by other forms of investment. Over the course of the year, our non-land investments increased by £23,384. This is welcome news as it reverses the downward trend in 2022 brought about by the previous year's market uncertainty. We are assured by our advisors that our long-term investment policy remains sound and that we have more than sufficient capital value in our investments to maintain our monthly operational drawdown for decades into the future whilst also covering all our current and projected project commitments.

(E) METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

As set out in the Constitution, the Chair is nominated by the Board of Trustees. New Trustees are appointed by existing Trustees and the members of the Association, serve for a period of three years and are then

eligible for immediate re-election for a second three-year term. No Officer or Trustee shall serve more than three consecutive terms, but they shall be eligible for re-election one or more years after the end of their third term. The Constitution provides for a minimum of 3 Trustees, and a maximum of 12, including the Chair and Vice-Chair. The members of the CIO or the Trustees have the power to appoint a further Trustee(s) at any time, provided that the limit on the number of Trustees would not as a result be exceeded.

All members are circulated with invitations to nominate Trustees prior to the AGM, advising them of any retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed. In 2021, Trustees adopted a new Trustee Recruitment, Selection and Appointment process and carried out a Skills Audit and Self-assessment. This audit and selection process remains extant in 2023.

When appointing new Trustees, the Board will give consideration to the skills and experience mix of existing Trustees in order to ensure that the Board has the necessary skills to contribute fully to the Charity's development.

The training and induction provided for new Trustees will depend upon their existing experience but will always include a familiarisation visit to the Association's office and a chance to meet staff. All Trustees are provided with copies of the Constitution; the latest Trustees' Annual Report and Statement of Accounts; policies, procedures, minutes, budgets, plans, and other documents that they will need to undertake their role as Trustees. As there are normally only one or two new Trustees a year, induction tends to be done informally and is tailored specifically to the individual.

(F) ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees normally meets once each quarter. The Board establishes an overall framework for the governance of the Charity and determines membership, terms of reference and procedures for any other groups established to perform specific tasks over a defined timescale. It receives reports from these groups for ratification.

Subject to any necessary approvals being obtained at the AGM, the following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chair and/or Vice Chair, to approve the annual budget and approve expenditure requests.

The Trustees are responsible for setting strategy, reviewing policies, adopting an annual financial plan and budget, approving the statutory accounts, preparing the Annual Report, monitoring the performance of the Association by the use of budgets and other data, and making major decisions about its direction, capital expenditure, granting funding and staff appointments. In November 2021, the Trustees held a day's meeting at Brimpts farm to review the Association's strategy and policies.

Decision-making, risk, and control

The board makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

- **Trustee meetings consistency.** The agenda is controlled by a yearly programme of checks and controls which ensures that all aspects of the CIO are reviewed at least yearly; investments, budget risk, staffing, with finances reviewed quarterly or monthly.
- **Risk management**. The DPA has an RM Policy and RM Management plan which are executed through a Risk Register and Risk heat-map. This is updated yearly by the CEO and reviewed and endorsed by the Trustees as part of one of the quarterly boards. (**See Para (H)** Risk Management below)

- **Financial regulations** including Scheme of Financial Delegation are reviewed and adhered to. They are overseen by the CEO on behalf of the board and the Trustee with financial responsibility.
- **Board decisions** on partnerships, large expenditure and strategic direction are taken by vote in formal Trustee meetings which are minuted and then shared. Where necessary they are backed-up with formal written decision briefs from the CEO to the board.
- **KPIs**. The Chair and Vice-Chair set KPIs for the CEO which de-facto are the KPIs for the organisation. These are reviewed every six months and set a year at a time.

Board effectiveness

The board works as an effective team, using the appropriate balance of skills, experience, backgrounds, and knowledge to make informed decisions.

- The board takes decisions collectively and confidently. Once decisions are made the board unites behind them and accepts them as binding.
- The DPA retain professional lawyers, accountants and two separate financial investment managers to ensure that boards receive independent and expert advice.
- The majority of Trustees give appropriate time to decision making and board events and participate in discussion on direction and expenditure.
- There are a range of professional backgrounds on the board all of which bring a different perspective to discussions.
- Two new Trustees are already selected in April 2023 and will be put to the AGM in 2024 for formal election bringing skills in Environmental Consultancy, Dartmoor-based small holding, and youth engagement.
- The Trustees often refer to best practice they have seen in other organisations and consider what the DPA could adopt from it.

(G) RELATED PARTY RELATIONSHIPS

None of the Trustees receives remuneration or other benefit from their work with the Charity. Out-of-pocket expenses can be claimed for work carried out on behalf of the Charity. Details of any such payments to Trustees are disclosed in note 12.

(H) RISK MANAGEMENT

The Board maintains and reviews a register of the risks facing the Association and has taken steps to ensure that policies and systems to mitigate risks are in place and monitored. These include:

- Employing professional staff with appropriate skills and training.
- Monitoring progress regularly against the annual Income and Expenditure and Cash Flow plans.
- Scrutiny of financial performance by the Trustees (including a Trustee with specific responsibility for financial oversight) and the Chief Executive. This process will transition to an externally led
- financial review carried out yearly by the same firm that provides accountancy support.

The principal risk faced by the Charity is:

- **Operational risk** – with a very small number of employees, the departure of key staff would lead to loss of experience, skills, and the ability to operate key systems, and would impact adversely upon strategic and operational priorities. This risk has been mitigated by documenting the activities carried out by members of staff, carrying out succession planning and ensuring that the 3 paid staff are cross trained in aspects of each other's roles.

At present the Trustees believe that risks associated with compliance, governance, management, and financial controls are low.

(I) PLANS FOR FUTURE PERIODS – 2024 and beyond

In addition to carrying out operational, administrative, conservation and land management activities, the DPA's Trustees have identified a number of areas as high priorities for the future, based around achieving positive outcomes for climate, nature, people, and places.

- Deliver the Community Engagement Ranger Project in partnership with DNPA. Finalising the DPA's current phase of involvement by the end of 2024.
- Support DNPA in its appeal against the backpack camping judgement, now in the Supreme Court
- To continue the DPA's membership of bodies such as the DNPA Cultural Heritage Advisory Group (CHAG).
- Work with the DNPA and other organisations to prevent the introduction of the flawed aspects of the byelaw review, currently on hold pending the outcome of the Supreme Court backpack camping case.
- Deliver 'Moor Boots' A programme of funding that facilitates disadvantaged young people accessing Dartmoor by providing them the equipment such as boots, and sleeping bag that would otherwise prevent them. Target of 100+ young people to support through Ten Tors and The Jubilee Challenge Plus events.
- Deliver the 'New Perspective Project' with Campaign for National Parks (CNP). A 3 day residential for training and networking of National Park advocates and campaigners under 30 years.
- Pursue a landscape-scale management approach to DPA land holdings, entering into mutually beneficial partnership to re-write and implement land management plans reflecting current best practice.
- Fund research into a Dartmoor-related topic.
- Identify opportunities to work in partnership with other organisations to further the Association's objectives. Review relationships with key stakeholders and partners.
- Work with other organisations to lobby for implementation of the recommendations in the DEFRA/Fursdon SSSI Review which, in the opinion of the Trustees, will benefit the Dartmoor National Park and to oppose those which do not. In particular the overarching recommendation that there should be a holistic land management plan for Dartmoor National Park.
- Formulate a DPA policy on parking and sustainable transport in the National Park and lobby for the implementation of appropriate policies.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees and signed on their behalf, by:

J Howell

John Howell
(Chairman)

Date: 02 April 2024

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DARTMOOR PRESERVATION ASSOCIATION ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 January 2019 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT AUDITORS' REPORT TO THE OF DARTMOOR PRESERVATION ASSOCIATION (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 09 April 2024

Pamela Tuckett FCA, DChA

BISHOP FLEMING LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations and legacies	3	**109,779**	**-**	**109,779**	13,006
Charitable activities	4	**16,340**	**-**	**16,340**	32,816
Other trading activities	5	**511**	**-**	**511**	4,900
Investments	6	**65,417**	**-**	**65,417**	43,434
TOTAL INCOME		**192,047**	**-**	**192,047**	94,156
EXPENDITURE ON:					
Raising funds	7	**-**	**-**	**-**	1,911
Charitable activities	8	**184,090**	**-**	**184,090**	135,967
TOTAL EXPENDITURE		**184,090**	**-**	**184,090**	137,878
NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED GAINS/ (LOSSES)		**7,957**	**-**	**7,957**	(43,722)
OTHER RECOGNISED GAINS/ (LOSSES):					
Gains/(losses) on revaluation of fixed assets	14	**23,384**	**-**	**23,384**	(266,879)
NET MOVEMENT IN FUNDS		**31,341**	**-**	**31,341**	(310,601)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**1,489,978**	**2,000**	**1,491,978**	1,802,579
Net movement in funds		**31,341**	**-**	**31,341**	(310,601)
TOTAL FUNDS CARRIED FORWARD	18	**1,521,319**	**2,000**	**1,523,319**	1,491,978

The Statement of Financial Activities includes all gains and losses recognised in the year.

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note		2023 £		2022 £
FIXED ASSETS					
Tangible assets	13		**111,000**		111,000
Investments	14		**1,365,668**		1,342,284
			1,476,668		1,453,284
CURRENT ASSETS					
Debtors	15	**470**		1,356	
Cash at bank and in hand		**173,232**		52,019	
		173,702		53,375	
Creditors: amounts falling due within one year	16	**(123,642)**		(11,272)	
NET CURRENT ASSETS			**50,060**		42,103
Creditors: amounts falling due after more than one year	17		**(3,409)**		(3,409)
TOTAL NET ASSETS			**1,523,319**		1,491,978
CHARITY FUNDS					
Restricted funds	18		**2,000**		2,000
Unrestricted funds					
Designated funds	18	**1,476,668**		1,433,284	
General funds	18	**44,651**		56,694	
Total unrestricted funds	18		**1,521,319**		1,489,978
TOTAL FUNDS			**1,523,319**		1,491,978

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

J Howell

John Howell
(Chairman)

Date: 02 April 2024

The notes on pages 20 to 34 form part of these financial statements.

1. GENERAL INFORMATION

The Charity is a charitable unincorporated organisation, registered with the Charity Commission (charity number 1182974). The registered office is Old Duchy Hotel, Tavistock Road, Princetown, Yelverton, Devon, PL20 6QF.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dartmoor Preservation Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold land	- Not depreciated
Motor vehicles	- 5 years straight line

2.6 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. ACCOUNTING POLICIES (continued)

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	4,977	-	**4,977**
Legacies	104,802	-	**104,802**
	109,779	-	**109,779**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	3,373	1,250	4,623
Legacies	8,383	-	8,383
	11,756	1,250	13,006

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £
Membership	10,178	**10,178**
Land management	6,162	**6,162**
TOTAL 2023	16,340	**16,340**

	Unrestricted funds 2022 £	Total funds 2022 £
Membership	19,854	19,854
Land management	12,962	12,962
TOTAL 2022	32,816	32,816

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2023 £	**Total funds 2023 £**
External sales	511	**511**

	Unrestricted funds 2022 £	Total funds 2022 £
External sales	2,515	2,515
Activities	2,385	2,385
	4,900	4,900

6. INVESTMENT INCOME

	Unrestricted funds 2023 £	**Total funds 2023 £**
Investment income	65,417	**65,417**

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	43,434	43,434

7. EXPENDITURE ON RAISING FUNDS

FUNDRAISING TRADING EXPENSES

	Total funds 2023 £

	Unrestricted funds 2022 £	Total funds 2022 £
External sales	1,911	1,911

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2023 £	**Total 2023 £**
Charitable activities	184,090	**184,090**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Charitable activities	134,717	1,250	135,967

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	**Support costs 2023 £**	**Total funds 2023 £**
Charitable expenditure	32,255	151,835	**184,090**

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable expenditure	10,771	125,196	135,967

ANALYSIS OF SUPPORT COSTS

	Total funds 2023 £	Total funds 2022 £
Staff costs	**87,801**	77,277
Membership	**17,289**	7,809
Accommodation	**1,092**	2,859
Office expenses	**20,064**	29,831
Subscriptions	**6,664**	7,192
Training	**1,250**	228
Website costs	**17,675**	-
	151,835	125,196

10. INDEPENDENT EXAMINER'S REMUNERATION

	2023 £	2022 £
Fees payable to the charity's independent examiner for the independent examination of the Charity's annual accounts	**3,435**	3,210

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	**80,415**	70,696
Social security costs	**5,552**	4,095
Contribution to defined contribution pension schemes	**1,834**	2,486
	87,801	77,277

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	**3**	3

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. The total remuneration received by key management personnel was £35,880 (2022: £35,880). Trustees are not remunerated for their role as Trustees.

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021: £Nil).

During the year ended 31 December 2023, expenses totalling £300 were reimbursed or paid directly to 12 Trustees (2022: £416 to 1 Trustee).

13. TANGIBLE FIXED ASSETS

	Freehold land £	Motor vehicles £	Total £
COST OR VALUATION			
At 1 January 2023	**111,000**	**24,399**	**135,399**
At 31 December 2023	**111,000**	**24,399**	**135,399**
DEPRECIATION			
At 1 January 2023	**-**	**24,399**	**24,399**
At 31 December 2023	**-**	**24,399**	**24,399**
NET BOOK VALUE			
At 31 December 2023	**111,000**	**-**	**111,000**
At 31 December 2022	111,000	-	111,000

14. FIXED ASSET INVESTMENTS

	Listed investments £
COST OR VALUATION	
At 1 January 2023	**1,342,284**
Revaluations	**23,384**
AT 31 DECEMBER 2023	**1,365,668**
NET BOOK VALUE	
AT 31 DECEMBER 2023	**1,365,668**
AT 31 DECEMBER 2022	1,342,284

15. DEBTORS

	2023 £	2022 £
DUE WITHIN ONE YEAR		
Prepayments and accrued income	**470**	1,356

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	**69**	-
Other taxation and social security	**4,359**	-
Other creditors	**102,375**	-
Accruals and deferred income	**16,839**	11,272
	123,642	11,272

Included within other creditors is £99,147 relating to funds held on behalf of support for the Wild Camping court case.

	2023 £	2022 £
Deferred income at 1 January 2022	**10,596**	11,271
Resources deferred during the year	**13,161**	6,943
Amounts released from previous periods	**(6,943)**	(7,618)
DEFERRED INCOME AT 31 DECEMBER 2023	**16,814**	10,596

Deferred income due within 1 year includes amounts relating to income from annual memberships and lifetime memberships, which is being released over a period of 15 years straight line.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Deferred income	**3,409**	3,409

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023 £	2022 £
Deferred Income 1-2 Years	**244**	244
Deferred Income 2-5 Years	**731**	731
	975	975

The amounts which have been deferred relate to the lifetime memberships, which is released over a period of 15 years straight line.

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
Investment funds	**1,322,284**	**-**	**-**	**20,000**	**23,384**	**1,365,668**
Fixed assets	**111,000**	**-**	**-**	**-**	**-**	**111,000**
	1,433,284	**-**	**-**	**20,000**	**23,384**	**1,476,668**
GENERAL FUNDS						
General funds	**56,694**	**192,047**	**(184,090)**	**(20,000)**	**-**	**44,651**
TOTAL UNRESTRICT'D FUNDS	**1,489,978**	**192,047**	**(184,090)**	**-**	**23,384**	**1,521,319**
RESTRICTED FUNDS						
Conservation Volunteers Grant	**1,000**	**-**	**-**	**-**	**-**	**1,000**
Land Purchase Donation	**1,000**	**-**	**-**	**-**	**-**	**1,000**
	2,000	**-**	**-**	**-**	**-**	**2,000**
TOTAL OF FUNDS	**1,491,978**	**192,047**	**(184,090)**	**-**	**23,384**	**1,523,319**

Designated funds comprise of the funds relating to the investment portfolios and tangible fixed assets held on the Statement of Financial Position. These funds are not available for day to day use within the Charity.

Restricted funds include one off restricted grants for specific projects.

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Investment funds	1,589,163	-	-	(266,879)	1,322,284
Fixed assets	111,000	-	-	-	111,000
	1,700,163	-	-	(266,879)	1,433,284
GENERAL FUNDS					
General funds	100,416	92,906	(136,628)	-	56,694
TOTAL UNRESTRICTED FUNDS	1,800,579	92,906	(136,628)	(266,879)	1,489,978
RESTRICTED FUNDS					
Land Purchase Donation	1,000	1,000	(1,000)	-	1,000
Conservation Donation	1,000	250	(250)	-	1,000
	2,000	1,250	(1,250)	-	2,000
TOTAL OF FUNDS	1,802,579	94,156	(137,878)	(266,879)	1,491,978

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	111,000	-	**111,000**
Fixed asset investments	1,365,668	-	**1,365,668**
Current assets	171,702	2,000	**173,702**
Creditors due within one year	(123,642)	-	**(123,642)**
Creditors due in more than one year	(3,409)	-	**(3,409)**
TOTAL	1,521,319	2,000	**1,523,319**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	111,000	-	111,000
Fixed asset investments	1,342,284	-	1,342,284
Current assets	51,375	2,000	53,375
Creditors due within one year	(11,272)	-	(11,272)
Creditors due in more than one year	(3,409)	-	(3,409)
TOTAL	1,489,978	2,000	1,491,978

20. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,834 (2022: £2,486). Contributions totalling £154 (2022: £NIL) were payable to the fund at the balance sheet date and are included in creditors.

21. RELATED PARTY TRANSACTIONS

During the year, a donation of £10 (2022: £Nil) was recieved from a Trustee of the Charity. The donation was a voluntary contribution to the operations of the Charity. At the year end, £Nil (2022: £Nil) was due to the Charity.

During the year a conservation donation of £330 (2022: £Nil) was recieved from a Trustee of the Charity. At the year end £Nil (2022: £Nil) was due to the Charity.

22. CONTROLLING PARTY

The Charity is controlled by the Trustees.

DARTMOOR PRESERVATION ASSOCIATION

England & Wales - Charity number 1182974

Accounts

Charity number: 1182974

DARTMOOR PRESERVATION ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Bishop Fleming

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	John Howell, Chairman Kate Ashbrook, Acting Vice Chair (from 15 January 2022) Elizabeth Bailey Alison Clish Green William Fell Jane Marchand Keith Ryan John Skinner Claude Williams
Charity registered number	1182974
Principal office	Old Duchy Hotel Tavistock Road Princetown Yelverton Devon PL20 6QF
Chief executive officer	Tom Usher (Appointed 19 September 2022) Phil Hutt (Resigned 20 October 2022)
Accountants	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN
Bankers	Natwest Bank plc 1 Church Street St Austell Cornwall PL25 4AW
Solicitors	Trowers & Hamlins The Senate Southernhay Gardens Exeter Devon EX1 1UG
Independent Financial Advisers	Thomas Westcott, Chartered Financial Planners Southernhay East Exeter St. James's Place Wealth Management Plymouth International Business Park

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report, together with the financial statements of the charity, for the year ended 31 December 2022.

The financial statements comply with the Charities Act 2011, the Constitution, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The accounts have been prepared under the Accruals basis, due to the level of income in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The principal object of the charity is the conservation, preservation, protection and enhancement of the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and the scientific merit of Dartmoor.

The DPA is a Charitable Incorporated Organisation governed by its Constitution dated 25th May 2019. It is registered as a charity with the Charity Commission.

Details of the Trustees who served throughout the year are included in the Reference and Administrative details at the beginning of this report.

The Trustees have devolved responsibility for day-to-day management of the Charity to the key management personnel. The key management personnel comprise the Chief Executive, the Financial Administrator and the Communications Officer. The key management personnel implement the policies laid down by the Trustees and report back to them on performance.

There have been no changes in the objectives since the adoption of the Constitution in May 2019.

OBJECTS AND POLICIES

The Objects of the Association, as set out in its Constitution are:

The conservation, preservation, protection and enhancement of the landscape, antiquities flora and fauna, natural beauty, cultural heritage and the scientific merit of Dartmoor for the public benefit, in particular but not exclusively by:

- The protection and preservation of public access to and on Dartmoor subject to the ancient rights of commoners;
- The preservation in the public interest of the Dartmoor Commons and for this purpose to assist and co-operate with the commoners and any organisation in achieving this object;
- The study of and the recording and publication of information upon the antiquities, history, and natural history of Dartmoor; and
- The study, in co-operation with other bodies, of future trends on Dartmoor and the putting forward of ideas to ensure their development along lines in harmony with the above objects.

These Objects are considered in formulating the Association's strategy and policies and in making decisions on whether or not to support a specific project.

The Trustees regularly review the Association's Objects and make sure that they continue to be relevant, appropriate and up to date.

Over the years, the Association has developed a range of policies which support these Objects, dealing with some of the main issues on Dartmoor. Policies are discussed and formulated at regular meetings of the Board of Trustees. They are subject to regular review and amendment where appropriate.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

The Association's policies are as follows:

1 The DPA supports and promotes the right of public access to all Common Land on Dartmoor; to Access Land under the Countryside and Rights of Way Act 2000; to all Rights of Way; and to all land that has traditional public access. ("Public Access" means access on foot, bicycle, or horseback in accordance with relevant legislation or regulations.)

2 The DPA supports and promotes the listing of land under the CRoW Act, including newtakes and rough grazing, whilst remaining sensitive to areas of Dartmoor where habitat conditions may require limited or no access.

3 The DPA is opposed to fencing on Dartmoor Access Land where none existed beforehand, unless there is an overriding need which cannot be met by alternative means. In the case of dry-stone walls, the DPA supports traditional rebuilding with stone.

4 The DPA supports the protection of all ancient monuments, whether scheduled or not, and seeks the preservation of these, and the artefacts and buildings found on Dartmoor.

5 The DPA supports the preservation of the natural habitats found on Dartmoor and seeks, wherever they are threatened, to find the means to provide the necessary protection.

6 The DPA recognises the invasive nature of bracken, gorse and some other native and non-native flora and fauna to archaeological sites and will pursue ways of bringing them under control.

7 The DPA is opposed to the extension of china clay workings on Dartmoor and adjacent land.
8 The DPA is opposed to military live firing on Dartmoor and holds the view that military training on Dartmoor is incompatible with its status as a national park.

9 The DPA supports traditional extensive hill farming on Dartmoor and small scale local traditional industries.

10 The DPA is opposed to the reopening of lapsed quarrying activities, unless they are supported by the local community and serve a genuine local need.

11 The DPA is opposed to the disfigurement of the moorland landscape by television masts, mobile telephone masts and wind farms. Small scale wind generators serving a single farm or hamlet will be judged on the merit of the planning application.

12 The DPA will examine planning applications for developments within the National Park and oppose those it considers detrimental to Dartmoor.

13 The DPA is opposed to housing developments in moorland villages that are not specifically aimed at satisfying local needs.

14 The DPA supports the return to natural broad-leafed woodlands; to natural regeneration; and to open moorland. It is opposed to the development of further soft wood plantations. Where self-seeding occurs beyond the boundaries of existing soft wood plantations, the DPA calls for these trees to be removed to prevent further expansion.

15 The DPA recognises the importance of ponies to the Dartmoor landscape and supports those schemes which are in keeping with good husbandry and which will ensure the survival of a healthy pony stock.

16 The DPA accepts that swaling is good Dartmoor practice and encourages its use within the guidelines laid down by the Commoners Council, the Dartmoor National Park Authority (DNPA) and Natural England, but it believes that its use should be restricted to the period between 1st October and the last day in February each year.

17 The DPA will practice good management on all of its own properties, demonstrating that traditional farming, habitat protection, biodiversity and public access can co-exist.

18 The DPA is opposed to any recreational activity that causes damage to, or otherwise interferes with the quiet enjoyment of, the fabric, flora, or fauna of the moor.

19 The DPA will purchase land, subject to the availability of liquid assets, if there are good and justifiable reasons for so doing.

20 The DPA opposes all applications for commercial wind farms situated on, adjacent to, or impacting upon, Dartmoor. The DPA will work with like-minded organisations towards this end. The DPA will consider supporting applications for small scale wind power schemes, provided that they are sensitively sited and meet the needs of individual buildings or small communities.

21 The DPA has supported the Dartmoor Mires Project, a pilot to explore the feasibility and effects of restoring degraded areas of high-quality blanket bog, to reduce erosion and to promote regeneration of moorland bog vegetation. It continues to support the monitoring and scientific assessment of the pilot phase and is now a member of the Peatlands Partnership – a collaboration of government agencies, non-governmental organisations, landowners, and commoners. In early 2018, the Partnership obtained a Defra Capital Grant of more than £1.6million to restore 326ha of peatland on sites at Flat Tor Pan, Amicombe, Hangingstone Hill and Red Lake. Part of the DPA's role in the Partnership will be to ensure that the fullest consultation takes place with all stakeholders including commoners and other Dartmoor user groups; and that management for archaeology will, when necessary, take precedence over biodiversity.

22 The DPA opposes the use of chemicals such as herbicides and pesticides on common land and all open access land, although small scale applications via a knapsack sprayer may be acceptable in certain circumstances. In particular the DPA calls on Government to give a commitment that it will not authorise the aerial spraying of chemicals, such as Asulam/Asulox against bracken, on any common or open access land on Dartmoor.

23 The DPA supports the government's objective of improving habitats for wildlife, creating healthier places for people to live and work, and leaving the environment in a better state for future generations. However, it feels that the proposed biodiversity net gain hierarchy has no place in the Dartmoor National Park and that adverse impacts on the environment should always be avoided altogether, rather than mitigated. The primary purpose of the National Parks is to conserve and enhance their natural beauty, wildlife and cultural heritage and no development is acceptable which would cause damage to biodiversity or harm the environment.

24 In view of the unacceptable level of livestock casualties and the impact this has on commoners, the DPA supports the 40mph speed limit within the National Park, particularly on unfenced roads where livestock are present, and calls for the regular enforcement of this speed limit.

25 National Parks contribute significantly to the wellbeing of the nation, by providing safe, attractive, healthy places for active travel and recreation. They contribute to better physical and mental health through improved opportunities for engaging with nature and they provide benefits for local businesses and communities. The DPA encourages improved access to, from and within National Parks, to allow everybody to take advantage of these benefits. However, currently a lack of public transport prevents many people from visiting these key national assets. The DPA believes that physical access to Dartmoor National Park should be an important priority. It supports the promotion of a cohesive public transport policy by the government and the National Park Authority and encourages the use of public transport.

26 The DPA is opposed to the public use of the military roads in the vicinity of Okehampton Army Training Camp.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Summary

- Participated in planning consultations aimed at maintaining the protections afforded to the National Parks. Continued to monitor planning applications and oppose inappropriate ones.
- Engaged regularly with the DNPA to provide both support and challenge.
- Supported conservation activities which have improved habitats for wildlife on Dartmoor.
- Through our participation in a variety of projects, raised awareness of the ecology of Dartmoor and the threats which face it.
- Worked closely with a number of like-minded organisations to help protect and enhance Dartmoor.
- Helped to shape the future of Dartmoor by participating in national and local consultations, in particular, the DNPA's review of National Park byelaws, first and second phase, throughout 2022.
- Managed our land holdings in accordance with good practice.
- Maintained effective governance and financial security through adherence to its policies and financial controls and by holding regular reviews with our financial advisers to consider investment performance, together with the level of risk and types of investment that are acceptable.

The DPA's Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Association's activities are for the public benefit, relating as they do to protecting, promoting and enhancing, in the public interest, the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and scientific interest of Dartmoor. The preservation and enhancement of the Dartmoor landscape is recognised as a charitable purpose and produces a "public good", which is achieved by the activities set out in this report. More details of these activities are shown below.

(i) Planning Applications

We continued to monitor the weekly list of planning applications submitted to the DNPA and commented on the following:

- **Telecoms masts.** We opposed two applications for telecoms masts, one at Fernworthy Reservoir and one at Bellever Forest. Both of which were inappropriate both in their size and location.

- **Inappropriate development.** We joined the local council in continuing to object to an application for a café and bicycle hire and repair facility at Tyrwhitt's Wharf near Yelverton, on the basis that it would cause damage to the landscape. The objection made it clear that the DPA supports heathy outdoor exercise and sustainable transport; however, there are adequate local facilities of this sort and it is not needed to enable cycling to take place. DNPA planning management was in favour of granting the application. Luckily, the members of the Development Management Committee disagreed and rejected both the planning application and an application to vary the terms of the building's listing. The applicant has now appealed to the Planning Inspectorate and we continue to assist the local community (including DPA members) with fighting that appeal).

- **Unregulated damage to physical heritage and the fabric of the moor**. We supported DPA members and residents of the village of Middlemoor to object to the destruction of an ancient drover's lane, knocked down without permission as part of the unauthorised expansion of a listed building for residential development purposes. This involved formal representations on their behalf to the DNPA planning team. Our interventions ensure the DNPA planning team and the rights-of-way and access ranger paid personal visits to the site to inspect damage and formulate a response.

(ii) Other activities

Our upland commons. In October 2019 DPA Trustees agreed to provide match funding towards a bid to the National Lottery Heritage Fund for the "Our Common Cause" (OCC) project. This is an initiative led by the Foundation for Common Land, with around twenty other participating organisations. OCC will conserve and enhance the heritage of commons and commoning in upland England, working in the Lake District, Dartmoor, the Yorkshire Dales and Shropshire Hills. The Dartmoor aspect of the project will cover three commons - Bridestowe and Sourton; Harford and Ugborough and Holne Moor.

In April 2020 the project was awarded funding for the Delivery Phase by the National Lottery Heritage Fund. This will run for three and a half years with a total budget of £3.1 million, of which £1.9 million is from the Heritage Fund and the balance from a range of partners and grant giving trusts. This was originally scheduled to start in the Spring of 2020 but was delayed by a year due to Covid. It will directly improve the management of almost 30,000ha of upland common, including many fragile ecosystems, and will help bring people together. The DPA is participating as a member of the Dartmoor Local Area Group.

Peatland partnership DPA staff and Trustees continued to support meetings of the Peatland Partnership steering group. This group of some 20 organisations is reviewing the condition of Dartmoor Peatlands, identifying areas which have been especially badly damaged and carrying out appropriate restoration work. This work has resumed over 2022 and the DPA is a regular contributor to the quarterly management meetings. We decided to maintain our involvement into 2023 and roll-over a new funding tranche.

The Dartmoor sites that are due to be restored under the new funding tranche are spread across the north and south moor. The majority are owned by the Duchy of Cornwall and include common land which is part of the Forest of Dartmoor agri-environment scheme, although it also includes individually tenanted sites. The work will focus on blanket bog and valley mire peatland habitats and will restore 931 ha of peatland across Dartmoor in the next four years, resulting in a carbon saving of 356k tonnes of CO2 equivalent over 50 years.

Dr. Phil Newman and archaeological research. We have supported the noted Dartmoor Archaeologist, Phil Newman, to conduct his research into peat charcoal over a three year period 2020-23. His discovery of 13 clusters of mounds with the potential to be peat charcoal burning platforms should provide substantive material evidence for an industrial activity previously known only from documentation. This is an opportunity for the DPA to support an important research project carried out by one of Dartmoor's foremost archaeologists.

Dr Newman has resumed work on season two in the Spring of 2022. We await his finding and will amplify his publications in line with our objects.

Engagement Ranger. We were approach by DNPA to consider part-funding a Community Engagement Ranger post. from Apr 23 to Oct 24.

DNPA has historically had three community engagement rangers. *'Their work aims to help people to discover and appreciate Dartmoor's special qualities, enjoy and use Dartmoor's landscape with care, and respect the other people within Moor Community'* (from DNPA website).

They have been in role from 2020-2022 the first year of their funding came from the 'Generation Green fund' and the current 18-month period of funding has come from the 'Green Recovery Challenge Fund'. This funding runs out in March 23.

The DNPA will have funding for just one of these three posts from March 23. They want to keep two posts, funding 50% of each themselves, with partners funding the other two portions of 50%.
The DPA has worked with the ER on the Plymouth Leat and other conservation tasks with the Dartmoor Junior Rangers, we are known to each other and have some recent shared history.

Benefits to DPA

- Tangible support to the public accessing the moor
- Specific support to young people accessing the moor
- Greater access to potential future DPA members
- Immediate buy-in to successfully-running and popular programmes
- Regular positive media stories
- Leverage with DNPA

Budget and costs. 50% of the yearly on-cost of this post is £20k. For 18 months the cost to the DPA will be £30k. This is new expense, not budgeted in 2023 yet.

Trustees were provided with a formal decision brief and then called an extraordinary Trustees meeting to discuss the proposal. A vote was taken and minuted. The Trustees agreed to support the proposal subject to a series of operational controls and concessions from DNPA. These have been agreed in an MOU.

New website and branding. After seven years with our current website provider we are updating the look and functionality of our website. After a competitive tender process we have engage an Exeter based company; Buddy Creative. We will gain new website, increased usability, a range of visual assets to using in print and online and make our charitable purpose and objects clearer online.

DNPA Byelaws review. We have continued to give specific and fulsome responses to the ongoing byelaw review. This has now entered its second stage in which only key stakeholders (rather than the general public) are being consulted on the proposed revisions. It remains the DPA's view that the whole byelaw process should be halted or suspended pending the outcome of the backpack camping judgment in early 2023. We continue to lobby the DNPA and other stakeholders for this suspension.

Byelaw 7- backpack camping. We await the result of the judicial review due in early 2023. The DPA supports DNPA in its attempt to keep backpack camping legal and as-a-right.

Disposable BBQs. With others, we have campaigned for the DNPA to enforce a ban on all disposable BBQs in the national park. We are gratified that this has now been enforced.

Media engagement. We have deliberately stepped-up our media engagement in late 2022. We have put our view on wild camping in a piece in The Telegraph newspaper and several articles on planning in the Tavistock Times Gazette.

Sponsorship partnerships. We are pleased and grateful to have been offered a charitable partnership with Sharpham Wines of South Devon who have offered to make a donation to DPA for every bottle sold in their next batch of wine.

Working with like-minded stakeholders. Towards the end of 2021 several discussions took place with the Dartmoor Society about ways in which we might work more closely together. Both sides agreed that there are areas where our views coincide and there could be scope for collaborating, to create a stronger voice for the protection of Dartmoor. The conversation has continued in 2022 and we hope for closer working for the benefit of Dartmoor in 2023 and beyond.

(iii) Administration & Governance

Trustees. We have appointed two new Trustees, both of whom bring specific expertise in the fields of Ecology Consultancy and Charity Fundraising, to enhance the skills mix of the board. The board remain below the 12 Trustee limit, and we intend to recruit two further Trustees in 2023 and then consider slowly reducing the active number to about nine over several years through natural churn.

CEO. Phil Hutt, our long-serving CEO who led on the creation of the CIO (amongst many other projects) has retired during 2022. Through a competitive, externally managed, recruitment process the Trustees have

appointed Tom Usher as the CEO of the DPA, effective from 19 Sep 2022. We have set our new CEO the task of maintaining the high level of administration already in place at the DPA whilst simultaneously raising the DPA's public profile and attracting a new and broader membership. The Chair and Vice-Chair manage this process through agreed KPIs reviewed at six-monthly intervals and at monthly co-ordination meeting with he Chair.

Finance lead. At the very end of 2022 our finance lead had indicated they will retire in Q1 of 2023. Recruitment is underway. We are mindful of the many tasks the current incumbent does in support of the DPA outwith the finance role.

Governance and board effectiveness review. As a piece of best practice we have voluntarily undergone an organisational governance review. This is a self-appraisal and action plan, based on the Charity Commission's Board effectiveness criteria. We have invited an external organisation; The Charity Governance team at Bishop Fleming LLP, to review our appraisal and recommend improvements.

Office space. At time of writing the DPA remains based in the Old Duchy Hotel as tenants of the DNPA. There is uncertainty over the future of that building, as it is under consideration for closure as part of the DNPA cost improvement plan. We are reassured by DNPA and the Duchy of Cornwall (the ultimate freeholder) that our office space and storerooms are not in immediate danger of being lost. Nonetheless we have directed the CEO and team to bring forward options for alternate office space should it be required in 2023.

(iv) Conservation, Land Management and Guided Walks

- We were pleased to have been able to recommence our events and walks programme in 2021 and reconnect with our members after lockdown. Our conservation team has once again been on the ground; working tirelessly on a variety of projects, such as the clearance of the Plymouth and Devonport Leats across Roborough Down; gorse and bracken clearance at Buckland Common Settlement. They have also undertaken habitat improvement projects, creating butterfly friendly habitats at Common Wood, near Horndon, and on Roborough Down.

- Throughout much of the year our volunteers managed to carry out necessary work on DPA land and this is planned to continue in 2023.

- Dartmoor shows restarted in earnest in 2022 (post-covid), Sales of Christmas cards, leisurewear and merchandise all performed well and exceeded expectations.

FINANCIAL REVIEW

(i) Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future.

(ii) Finance Overview and Policies

(a) Most of the Charity's income is obtained from legacies and membership subscriptions, the use of which is unrestricted to particular purposes.

(b) During the year ended 31st December 2022, the Charity received total income of £94,156 and incurred total expenditure of £137,878. The excess of expenditure over income for the year was £43,722.

(c) At the year end the Charity had total reserves of £1,491,978 with restricted reserves of £2,000, designated reserves of £1,433,285 and unrestricted free reserves totalling £56,693. Reserves are needed to bridge the gap between the spending and receiving of income to cover unplanned activities and other expenditure. The

Trustees consider that the ideal level of free reserves as at 31st December 2022 would be approximately 1 year's expense, or £135,000.

(d) The Charity had no reserves in deficit at 31st December 2022.

(e) At 31st December 2022 the net book value of fixed assets was £1,453,284 (of which, £1,342,284 relates to investment portfolios) and movements in tangible fixed assets and fixed asset investments are shown in note 13 and note 14 to the financial statements respectively.

(f) Key financial policies adopted or reviewed during the period include the Finance Policy, which lays out the framework for financial management, including financial responsibilities of the Board, managers, budget holders and other staff, as well as delegated authority for spending. The Association's Investment Policy was also reviewed by the Trustees.

(iii) Investment Policy and Performance

The DPA's investment strategy is to maintain capital growth while taking income to support operational working capital requirements. Funds are currently invested through Thomas Westcott, Chartered Financial Planners and St. James's Place Wealth Management. These organisations carry out an annual performance review with the DPA Board of Trustees, who approve any changes to policy or disposition of funds.

We closely monitored cash flow and investment valuations throughout 2022 and maintained close contact with our financial advisers, because of uncertainties in the financial markets, including concerns over the risks of higher-than-expected inflation. We continued to take a "Cautious-to-moderate" approach to investment, so that any fall in the equity portfolio was balanced by other forms of investment. Over the course of the year, our non-land investments saw a loss on investment of £266,879. This was largely due to the uncertainty in markets following the impact of inflation and the cost-of-living crisis. Whilst this performance is below ideal, we are assured by our advisors that our long-term investment policy remains sound and that we have more than sufficient capital value in our investments to maintain our monthly operational drawdown for decades into the future whilst also covering all our current and projected project commitments.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

As set out in the Constitution, the Chair is nominated by the Board of Trustees. New Trustees are appointed by existing Trustees and the members of the Association, serve for a period of three years and are then eligible for immediate re-election for a second three-year term. No Officer or Trustee shall serve more than three consecutive terms, but they shall be eligible for re-election one or more years after the end of their third term. The Constitution provides for a minimum of 3 Trustees, and a maximum of 12, including the Chair and Vice-Chair. The members of the CIO or the Trustees have the power to appoint a further Trustee(s) at any time, provided that the limit on the number of Trustees would not as a result be exceeded.

All members are circulated with invitations to nominate Trustees prior to the AGM, advising them of any retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed. In 2021, Trustees adopted a new Trustee Recruitment, Selection and Appointment process and carried out a Skills Audit and Self-assessment. This audit and selection process remains extant in 2022.

When appointing new Trustees, the Board will give consideration to the skills and experience mix of existing Trustees in order to ensure that the Board has the necessary skills to contribute fully to the Charity's development.

The training and induction provided for new Trustees will depend upon their existing experience but will always include a familiarisation visit to the Association's office and a chance to meet staff. All Trustees are provided with copies of the Constitution; the latest Trustees' Annual Report and Statement of Accounts; policies, procedures, minutes, budgets, plans and other documents that they will need to undertake their role

as Trustees. As there are normally only one or two new Trustees a year, induction tends to be done informally and is tailored specifically to the individual.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees normally meets once each quarter. The Board establishes an overall framework for the governance of the Charity and determines membership, terms of reference and procedures for any other groups established to perform specific tasks over a defined timescale. It receives reports from these groups for ratification.

Subject to any necessary approvals being obtained at the AGM, the following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chair and/or Vice Chair, to approve the annual budget and approve expenditure requests.

The Trustees are responsible for setting strategy, reviewing policies, adopting an annual financial plan and budget, approving the statutory accounts, preparing the Annual Report, monitoring the performance of the Association by the use of budgets and other data, and making major decisions about its direction, capital expenditure, granting funding and staff appointments. In November 2021, the Trustees held a day's meeting at Brimpts farm to review the Association's strategy and policies.

Decision-making, risk, and control. The board makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored.

- **Trustee meetings consistency.** The agenda is controlled by a yearly programme of checks and controls which ensures that all aspects of the CIO are reviewed at least yearly; investments, budget risk, staffing, with finances reviewed quarterly or monthly.
- **Risk management**. The DPA has an RM Policy and RM Management plan which are executed through a Risk Register and Risk heat-map. This is updated yearly by the CEO and reviewed and endorsed by the Trustees as part of one of the quarterly boards. (**See Para (H)** Risk Management below)
- **Financial regulations** including Scheme of Financial Delegation are reviewed and adhered to. They are overseen by the CEO on behalf of the board and the Trustee with financial responsibility.
- **Board decisions** on partnerships, large expenditure and strategic direction are taken by vote in formal Trustee meetings which are minuted and then shared. Where necessary they are backed-up with formal written decision briefs from the CEO to the board.
- **KPIs**. The Chair and Vice-Chair set KPIs for the CEO which de-facto are the KPIs for the organisation. These are reviewed every six months and set a year at a time.

Board effectiveness. The board works as an effective team, using the appropriate balance of skills, experience, backgrounds, and knowledge to make informed decisions.

- The board takes decisions collectively and confidently. Once decisions are made the board unites behind them and accepts them as binding.
- The DPA retain professional lawyers, accountants and two separate financial investment managers to ensure that boards receive independent and expert advice.
- The majority of Trustees give appropriate time to decision making and board events and participate in discussion on direction and expenditure.
- There are a range of professional backgrounds on the board all of which bring a different perspective to discussions.
- Two new Trustees are already selected and are being appointed in Jan 2023 bringing new environmental consultancy and charity fundraising expertise to the board.

- Two further Trustees will be recruited by Jun 23 who will, it is hoped, diversify the board's age and gender averages.
- The Trustees often refer to best practice they have seen in other organisations and consider what the DPA could adopt from it.

RELATED PARTY RELATIONSHIPS

None of the Trustees receives remuneration or other benefit from their work with the Charity. Out-of-pocket expenses can be claimed for work carried out on behalf of the Association. Details of any such payments to Trustees are disclosed in note 12.

RISK MANAGEMENT

The Board maintains and reviews a register of the risks facing the Association and has taken steps to ensure that policies and systems to mitigate risks are in place and monitored. These include:

- Employing professional staff with appropriate skills and training.
- Monitoring progress regularly against the annual Income and Expenditure and Cash Flow plans.
- Scrutiny of financial performance by the Trustees (including a Trustee with specific responsibility for financial oversight) and the Chief Executive. This process will transition to an externally-led financial review carried out yearly by the same firm that provides accountancy support.

The principal risk faced by the Charity are:

- Operational risk – with a very small number of employees, the departure of key staff would lead to loss of experience, skills, and the ability to operate key systems, and would impact adversely upon strategic and operational priorities. This risk has been mitigated by documenting the activities carried out by members of staff, carrying out succession planning and ensuring that the 3 paid staff are cross trained in aspects of each other's roles.

At present the Trustees believe that risks associated with compliance, governance, management and financial controls are low.

PLANS FOR FUTURE PERIODS

In addition to carrying out operational, administrative, conservation and land management activities, the DPA's Trustees have identified a number of areas as high priorities for the future, based around achieving positive outcomes for climate, nature, people and places.

- Deliver the Community Engagement Ranger Project in partnership with DNPA.
- Support DNPA in its appeal against the backpack camping judgement.
- Work with the DNPA and other organisations to prevent the introduction of the flawed aspects of the byelaw review.
- Fund research into a Dartmoor-related topic.
- Create a project to help disadvantaged children to access Dartmoor.
- Create a DPA annual award for a Dartmoor-related activity.
- Identify opportunities to work in partnership with other organisations to further the Association's objectives. Review relationships with key stakeholders and partners.

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

- Work with other organisations to lobby for implementation of the recommendations in the Glover Landscapes Review which, in the opinion of the Trustees, will benefit the English National Parks and to oppose those which do not.
- Formulate a DPA policy on parking and sustainable transport in the National Park and lobby for the implementation of appropriate policies.

Approved by order of the members of the Board of Trustees and signed on their behalf, by:



John Howell
(Chairman)
Date: 27 April 2023

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees and signed on their behalf, by:



John Howell
(Chairman)
Date: 27 April 2023

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DARTMOOR PRESERVATION ASSOCIATION ('the charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 January 2019 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT AUDITORS' REPORT TO THE OF DARTMOOR PRESERVATION ASSOCIATION (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the charity's Trustees as a body, for my work or for this report.

Bishop Fleming LLP

Signed: Dated: 4 May 2023

Pamela Tuckett FCA, DChA

BISHOP FLEMING LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	3	**11,756**	**1,250**	**13,006**	79,479
Charitable activities	4	**32,816**	**-**	**32,816**	22,980
Other trading activities	5	**4,900**	**-**	**4,900**	9,686
Investments	6	**43,434**	**-**	**43,434**	43,163
TOTAL INCOME		**92,906**	**1,250**	**94,156**	155,308
EXPENDITURE ON:					
Raising funds	7	**1,911**	**-**	**1,911**	3,126
Charitable activities	8	**134,717**	**1,250**	**135,967**	107,552
TOTAL EXPENDITURE		**136,628**	**1,250**	**137,878**	110,678
NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED GAINS/(LOSSES)		**(43,722)**	**-**	**(43,722)**	44,630
OTHER RECOGNISED GAINS/(LOSSES):					
(Losses)/gains on revaluation of fixed assets	14	**(266,879)**	**-**	**(266,879)**	117,778
NET MOVEMENT IN FUNDS		**(310,601)**	**-**	**(310,601)**	162,408
RECONCILIATION OF FUNDS:					
Total funds brought forward		**1,800,579**	**2,000**	**1,802,579**	1,640,171
Net movement in funds		**(310,601)**	**-**	**(310,601)**	162,408
TOTAL FUNDS CARRIED FORWARD	18	**1,489,978**	**2,000**	**1,491,978**	1,802,579

The Statement of Financial Activities includes all gains and losses recognised in the year.

DARTMOOR PRESERVATION ASSOCIATION

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note		2022 £		2021 £
FIXED ASSETS					
Tangible assets	13		**111,000**		111,000
Investments	14		**1,342,284**		1,589,164
			1,453,284		1,700,164
CURRENT ASSETS					
Debtors	15	**1,356**		1,359	
Cash at bank and in hand		**52,019**		115,737	
		53,375		117,096	
Creditors: amounts falling due within one year	16	**(11,272)**		(14,681)	
NET CURRENT ASSETS			**42,103**		102,415
Creditors: amounts falling due after more than one year	17		**(3,409)**		-
TOTAL NET ASSETS			**1,491,978**		1,802,579
CHARITY FUNDS					
Restricted funds	18		**2,000**		2,000
Unrestricted funds	18		**1,489,978**		1,800,579
TOTAL FUNDS			**1,491,978**		1,802,579

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



John Howell
(Chairman)

Date: 27 April 2023

The notes on pages 18 to 30 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

The Charity is a charitable incorporated organisation, registered with the Charity Commission. The registered office is Old Duchy Hotel, Tavistock Road, Princetown, Yelverton, Devon, PL20 6QF.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dartmoor Preservation Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold land	- Not depreciated
Motor vehicles	- 5 years straight line

2.6 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. ACCOUNTING POLICIES (continued)

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	3,373	1,250	**4,623**
Legacies	8,383	-	**8,383**
	11,756	1,250	**13,006**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	8,169	2,000	10,169
Legacies	69,310	-	69,310
	77,479	2,000	79,479

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £
Membership	19,854	**19,854**
Land management	12,962	**12,962**
TOTAL 2022	32,816	**32,816**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Membership	21,126	-	21,126
Land management	854	1,000	1,854
TOTAL 2021	21,980	1,000	22,980

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 2022 £	**Total funds 2022 £**
External sales	2,515	**2,515**
Activities	2,385	**2,385**
TOTAL 2022	4,900	**4,900**

	Unrestricted funds 2021 £	Total funds 2021 £
External sales	7,941	7,941
Activities	1,745	1,745
	9,686	9,686

6. INVESTMENT INCOME

	Unrestricted funds 2022 £	**Total funds 2022 £**
Investment income	43,434	**43,434**

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	43,163	43,163

7. EXPENDITURE ON RAISING FUNDS

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 2022 £	Total funds 2022 £
External sales	1,911	**1,911**

	Unrestricted funds 2021 £	Total funds 2021 £
External sales	3,126	3,126

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Charitable activities	134,717	1,250	**135,967**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Charitable activities	106,552	1,000	107,552

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	**Support costs 2022 £**	**Total funds 2022 £**
Charitable expenditure	10,771	125,196	**135,967**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable expenditure	12,051	95,501	107,552

ANALYSIS OF SUPPORT COSTS

	Total funds 2022 £	Total funds 2021 £
Staff costs	**77,277**	53,531
Membership	**7,809**	13,739
Accommodation	**2,859**	2,356
Office expenses	**29,831**	17,744
Subscriptions	**7,192**	7,740
Training	**228**	391
	125,196	95,501

10. INDEPENDENT EXAMINER'S REMUNERATION

	2022 £	2021 £
Fees payable to the charity's independent examiner for the independent examination of the Charity's annual accounts	**2,375**	2,310

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	**70,696**	52,609
Social security costs	**4,095**	296
Contribution to defined contribution pension schemes	**2,486**	626
	77,277	53,531

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Employees	**3**	3

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. The total remuneration received by key management personnel was £35,880 (December 2021: £28,000). Trustees are not remunerated for their role as Trustees.

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021: £Nil).

During the year ended 31 December 2022, expenses totalling £416 were reimbursed or paid directly to 2 Trustees (2021: £251 to 1 Trustees).

13. TANGIBLE FIXED ASSETS

	Freehold land £	Motor vehicles £	Total £
COST OR VALUATION			
At 1 January 2022	**111,000**	**24,399**	**135,399**
At 31 December 2022	**111,000**	**24,399**	**135,399**
DEPRECIATION			
At 1 January 2022	**-**	**24,399**	**24,399**
At 31 December 2022	**-**	**24,399**	**24,399**
NET BOOK VALUE			
At 31 December 2022	**111,000**	**-**	**111,000**
At 31 December 2021	111,000	-	111,000

14. FIXED ASSET INVESTMENTS

	Listed investments £
COST OR VALUATION	
At 1 January 2022	**1,589,163**
Additions	**217,772**
Disposals	**(175,766)**
Revaluations	**(288,885)**
AT 31 DECEMBER 2022	**1,342,284**
NET BOOK VALUE	
AT 31 DECEMBER 2022	**1,342,284**
AT 31 DECEMBER 2021	1,589,163

15. DEBTORS

	2022 £	2021 £
DUE WITHIN ONE YEAR		
Prepayments and accrued income	**1,356**	1,359

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	**11,272**	14,681

	2022 £	2021 £
Deferred income at 1 January 2021	**11,271**	10,247
Resources deferred during the year	**6,943**	8,255
Amounts released from previous periods	**(7,618)**	(7,231)
	10,596	11,271

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Deferred income	**3,409**	-

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022 £	2021 £
Deferred Income 1-2 Years	**244**	-
Deferred Income 2-5 Years	**731**	-
Deferred Income 5+ Years	**2,435**	-
	3,410	-

The amounts which has been deferred relate to the Lifetime Memberships, which is released over a period of 15 years straight line.

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Investment funds	**1,589,163**	**-**	**-**	**(266,879)**	**1,322,284**
Fixed assets	**111,000**	**-**	**-**	**-**	**111,000**
	1,700,163	**-**	**-**	**(266,879)**	**1,433,284**
GENERAL FUNDS					
General funds	**100,416**	**92,906**	**(136,628)**	**-**	**56,694**
TOTAL UNRESTRICTED FUNDS	**1,800,579**	**92,906**	**(136,628)**	**(266,879)**	**1,489,978**
RESTRICTED FUNDS					
Land Purchase Donation	**1,000**	**1,000**	**(1,000)**	**-**	**1,000**
Conservation Donation	**1,000**	**250**	**(250)**	**-**	**1,000**
	2,000	**1,250**	**(1,250)**	**-**	**2,000**
TOTAL OF FUNDS	**1,802,579**	**94,156**	**(137,878)**	**(266,879)**	**1,491,978**

Designated Funds
Investment funds and fixed assets represent funds unavailable for day to day use within the Charity, and held in either long term investment portfolios or functional fixed assets.

Restricted funds include one off restricted grants for specific projects.

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Investment funds	1,471,386	-	-	117,778	1,589,164
Fixed assets	111,000	-	-	-	111,000
	1,582,386	-	-	117,778	1,700,164
GENERAL FUNDS					
General funds	57,785	152,308	(109,678)	-	100,415
TOTAL UNRESTRICTED FUNDS	1,640,171	152,308	(109,678)	117,778	1,800,579
RESTRICTED FUNDS					
Conservation Volunteers Grant	-	1,000	(1,000)	-	-
Land Purchase Donation	-	1,000	-	-	1,000
Conservation Donation	-	1,000	-	-	1,000
	-	3,000	(1,000)	-	2,000
TOTAL OF FUNDS	1,640,171	155,308	(110,678)	117,778	1,802,579

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	111,000	-	**111,000**
Fixed asset investments	1,342,284	-	**1,342,284**
Current assets	51,375	2,000	**53,375**
Creditors due within one year	(11,272)	-	**(11,272)**
Creditors due in more than one year	(3,409)	-	**(3,409)**
TOTAL	1,489,978	2,000	**1,491,978**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	111,000	-	111,000
Fixed asset investments	1,589,164	-	1,589,164
Current assets	115,096	2,000	117,096
Creditors due within one year	(14,681)	-	(14,681)
TOTAL	1,800,579	2,000	1,802,579

20. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,486 (2021: £626). Contributions totalling £NIL (2021: £NIL) were payable to the fund at the balance sheet date and are included in creditors.

21. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022.

22. CONTROLLING PARTY

The Charity is controlled by the Trustees.

DARTMOOR PRESERVATION ASSOCIATION

England & Wales - Charity number 1182974

Accounts

Charity number: 1182974

DARTMOOR PRESERVATION ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

DRAFT

Bishop Fleming

DARTMOOR PRESERVATION ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2
Independent examiner's report	15 - 16
Statement of financial activities	17
Balance sheet	18
Notes to the financial statements	19 - 32

DRAFT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Kate Ashbrook, Vice Chair Elizabeth Bailey Alison Clish-Green Christopher Curry William Fell John Howell, Chairman Jane Marchand Keith Ryan John Skinner Graham Wall, Vice Chair (deceased October 2021) Claude Williams
Charity registered number	1182974
Principal office	Old Duchy Hotel Tavistock Road Princetown Yelverton Devon PL20 6QF
Chief executive officer	Phil Hutt
Accountants	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN
Bankers	Natwest Bank plc 1 Church Street St Austell Cornwall PL25 4AW
Solicitors	Trowers & Hamlins The Senate Southernhay Gardens Exeter Devon EX1 1UG

DRAFT

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report, together with the financial statements of the charity, for the year ended 31 December 2021.

The financial statements comply with the Charities Act 2011, the Constitution, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The accounts have been prepared under the Accruals basis, due to the level of income in the year.

(A) STRUCTURE, GOVERNANCE AND MANAGEMENT

The principal object of the charity is the conservation, preservation, protection and enhancement of the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and the scientific merit of Dartmoor.

The DPA is a Charitable Incorporated Organisation governed by its Constitution dated 25th May 2019. It is registered as a charity with the Charity Commission.

Details of the Trustees who served throughout the year are included in the Reference and Administrative details at the beginning of this report.

The Trustees have devolved responsibility for day-to-day management of the Charity to the key management personnel. The key management personnel comprise the Chief Executive, the Financial Administrator and the Communications Officer. The key management personnel implement the policies laid down by the Trustees and report back to them on performance.

There have been no changes in the objectives since the adoption of the Constitution in May 2019.

(B) OBJECTS AND POLICIES

The Objects of the Association, as set out in its Constitution are:

The conservation, preservation, protection and enhancement of the landscape, antiquities flora and fauna, natural beauty, cultural heritage and the scientific merit of Dartmoor for the public benefit, in particular but not exclusively by:

- The protection and preservation of public access to and on Dartmoor subject to the ancient rights of commoners;
- The preservation in the public interest of the Dartmoor Commons and for this purpose to assist and co-operate with the commoners and any organisation in achieving this object;
- The study of and the recording and publication of information upon the antiquities, history and natural history of Dartmoor; and
- The study, in co-operation with other bodies, of future trends on Dartmoor and the putting forward of ideas to ensure their development along lines in harmony with the above objects.

These Objects are considered in formulating the Association's strategy and policies and in making decisions on whether or not to support a specific project.

The Trustees regularly review the Association's Objects and make sure that they continue to be relevant, appropriate and up to date.

Over the years, the Association has developed a range of policies which support these Objects, dealing with

some of the main issues on Dartmoor. Policies are discussed and formulated at regular meetings of the Board of Trustees. They are subject to regular review and amendment where appropriate.

The Association's policies are as follows:

1 The DPA supports and promotes the right of public access to all Common Land on Dartmoor; to Access Land under the Countryside and Rights of Way Act 2000; to all Rights of Way; and to all land that has traditional public access. ("Public Access" means access on foot, bicycle, or horseback in accordance with relevant legislation or regulations.)

2 The DPA supports and promotes the listing of land under the CRoW Act, including newtakes and rough grazing, whilst remaining sensitive to areas of Dartmoor where habitat conditions may require limited or no access.

3 The DPA is opposed to fencing on Dartmoor Access Land where none existed beforehand, unless there is an overriding need which cannot be met by alternative means. In the case of dry-stone walls, the DPA supports traditional rebuilding with stone.

4 The DPA supports the protection of all ancient monuments, whether scheduled or not, and seeks the preservation of these, and the artefacts and buildings found on Dartmoor.

5 The DPA supports the preservation of the natural habitats found on Dartmoor and seeks, wherever they are threatened, to find the means to provide the necessary protection.

6 The DPA recognises the invasive nature of bracken, gorse and some other native and non-native flora and fauna to archaeological sites and will pursue ways of bringing them under control.

7 The DPA is opposed to the extension of china clay workings on Dartmoor and adjacent land.

8 The DPA is opposed to military live firing on Dartmoor and holds the view that military training on Dartmoor is incompatible with its status as a national park.

9 The DPA supports traditional extensive hill farming on Dartmoor and small scale local traditional industries.

10 The DPA is opposed to the reopening of lapsed quarrying activities, unless they are supported by the local community and serve a genuine local need.

11 The DPA is opposed to the disfigurement of the moorland landscape by television masts, mobile telephone masts and wind farms. Small scale wind generators serving a single farm or hamlet will be judged on the merit of the planning application.

12 The DPA will examine planning applications for developments within the National Park and oppose those it considers detrimental to Dartmoor.

13 The DPA is opposed to housing developments in moorland villages that are not specifically aimed at satisfying local needs.

14 The DPA supports the return to natural broad-leafed woodlands; to natural regeneration; and to open moorland. It is opposed to the development of further soft wood plantations. Where self-seeding occurs beyond the boundaries of existing soft wood plantations, the DPA calls for these trees to be removed to prevent further expansion.

15 The DPA recognises the importance of ponies to the Dartmoor landscape and supports those schemes which are in keeping with good husbandry and which will ensure the survival of a healthy pony stock.

16 The DPA accepts that swaling is good Dartmoor practice and encourages its use within the guidelines laid

down by the Commoners Council, the Dartmoor National Park Authority (DNPA) and Natural England, but it believes that its use should be restricted to the period between 1st October and the last day in February each year.

17 The DPA will practice good management on all of its own properties, demonstrating that traditional farming, habitat protection, biodiversity and public access can co-exist.

18 The DPA is opposed to any recreational activity that causes damage to, or otherwise interferes with the quiet enjoyment of, the fabric, flora or fauna of the moor.

19 The DPA will purchase land, subject to the availability of liquid assets, if there are good and justifiable reasons for so doing.

20 The DPA opposes all applications for commercial wind farms situated on, adjacent to, or impacting upon, Dartmoor. The DPA will work with like-minded organisations towards this end. The DPA will consider supporting applications for small scale wind power schemes, provided that they are sensitively sited and meet the needs of individual buildings or small communities.

21 The DPA has supported the Dartmoor Mires Project, a pilot to explore the feasibility and effects of restoring degraded areas of high-quality blanket bog, to reduce erosion and to promote regeneration of moorland bog vegetation. It continues to support the monitoring and scientific assessment of the pilot phase and is now a member of the Peatlands Partnership – a collaboration of government agencies, non-governmental organisations, landowners and commoners. In early 2018, the Partnership obtained a Defra Capital Grant of more than £1.6million to restore 326ha of peatland on sites at Flat Tor Pan, Amicombe, Hangingstone Hill and Red Lake. Part of the DPA's role in the Partnership will be to ensure that the fullest consultation takes place with all stakeholders including commoners and other Dartmoor user groups; and that management for archaeology will, when necessary, take precedence over biodiversity.

22 The DPA opposes the use of chemicals such as herbicides and pesticides on common land and all open access land, although small scale applications via a knapsack sprayer may be acceptable in certain circumstances. In particular the DPA calls on Government to give a commitment that it will not authorise the aerial spraying of chemicals, such as Asulam/Asulox against bracken, on any common or open access land on Dartmoor.

23 The DPA supports the government's objective of improving habitats for wildlife, creating healthier places for people to live and work, and leaving the environment in a better state for future generations. However, it feels that the proposed biodiversity net gain hierarchy has no place in the Dartmoor National Park and that adverse impacts on the environment should always be avoided altogether, rather than mitigated. The primary purpose of the National Parks is to conserve and enhance their natural beauty, wildlife and cultural heritage and no development is acceptable which would cause damage to biodiversity or harm the environment.

24 In view of the unacceptable level of livestock casualties and the impact this has on commoners, the DPA supports the 40mph speed limit within the National Park, particularly on unfenced roads where livestock are present, and calls for the regular enforcement of this speed limit.

25 National Parks contribute significantly to the wellbeing of the nation, by providing safe, attractive, healthy places for active travel and recreation. They contribute to better physical and mental health through improved opportunities for engaging with nature and they provide benefits for local businesses and communities. The DPA encourages improved access to, from and within National Parks, to allow everybody to take advantage of these benefits. However, currently a lack of public transport prevents many people from visiting these key national assets. The DPA believes that physical access to Dartmoor National Park should be an important priority. It supports the promotion of a cohesive public transport policy by the government and the National Park Authority and encourages the use of public transport.

26 The DPA is opposed to the public use of the military roads in the vicinity of Okehampton Army Training Camp.

(C) MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Summary

During this very challenging financial period, the DPA has:

- Continued its work, insofar as consistent with government regulations and has managed the Association with minimum disruption or risk to members, staff, volunteers and the public.
- Participated in planning consultations aimed at maintaining the protections afforded to the National Parks. Continued to monitor planning applications and oppose inappropriate ones.
- Supported conservation activities which have improved habitats for wildlife on Dartmoor.
- Through our participation in a variety of projects, raised awareness of the ecology of Dartmoor and the threats which face it.
- Worked closely with a number of like-minded organisations to help protect and enhance Dartmoor.
- Helped to shape the future of Dartmoor by participating in national and local consultations, in particular, the DNPA's review of National Park byelaws in mid-2021.
- Managed our land holdings in accordance with good practice.
- Maintained effective governance and financial security through adherence to its policies and financial controls and by holding regular reviews with our financial advisers to consider investment performance, together with the level of risk and types of investment that are acceptable.

The DPA's Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Association's activities are for the public benefit, relating as they do to protecting, promoting and enhancing, in the public interest, the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and scientific interest of Dartmoor. The preservation and enhancement of the Dartmoor landscape is recognised as a charitable purpose and produces a "public good", which is achieved by the activities set out in this report. More details of these activities are shown below.

(i) Responding to Covid-19

Together with the rest of the world, the DPA experienced another challenging year in 2021. Much of the year was spent finding new ways to work in response to the Covid-19 ("Covid") crisis. We were broadly successful in continuing to maintain the organisation with a minimum of disruption to our members, or the work of the Association. The main actions taken and the impact upon the Association were as follows:

- During much of the year, DPA staff worked from home and most of our communications with members and the public were by email. Post was redirected to the Chief Executive's home address and we were therefore able to respond to correspondence with a delay of only a few days.
- Staff held telephone calls and video conferences with each other several times a week to discuss financial, membership administration, and other work priorities. Telephone conferences took place with our partners and financial advisors
- The scheduled meetings of the DPA's Board of Trustees were carried out by advance distribution of papers and a mixture of face-to-face meetings and video conferences. Meetings with partners and other stakeholders took place by videoconference.

- The Annual General Meeting due to be held during the Spring Bank Holiday weekend, was initially postponed, as it became clear that holding it would not be possible because of government travel and social-distancing regulations. It subsequently became clear that it would not be possible to hold a face-to-face AGM in the time stipulated in the DPA's Constitution, and the decision was taken to conduct the necessary business by a postal ballot of members, supported by a dedicated page on the Association's website.

  This took place in October 2021. Members voted on resolutions to receive the minutes of the 2020 AGM, and the Trustees' Annual Report & Financial Statements. They were also asked to vote on resolutions to re-elect Alison Clish-Green as a Trustee and Colin Turner as President; to appoint Bishop Fleming as the DPA's accountants; and on a number of administrative changes to the Constitution. We received almost exactly the same number of votes as last year (180) and once again, every motion put forward was approved, with not a single vote against.

  The Annual Report and Financial Statements were loaded to the Charity Commission website as required. However, when we tried to load the amended Constitution, it transpired that we had failed to meet the 15-day window. We will therefore need to ratify the decision at the 2022 AGM.

- Around sixty members attended the annual Christmas lunch, held in a brief window between government restrictions. This was held at Ilsington hotel and was a successful event, with members enjoying the first opportunity to meet face-to-face for the first time indoors since 2019. Unfortunately, however, we were unable to attend Dartmoor local shows in 2021, as the organisers felt that the risk of contagion was too great for them to go ahead.

- We continued to produce our members' magazine, "Dartmoor Matters" as usual, and reverted to distributing it ourselves rather than using a mailing house. We also introduced an e-newsletter for members who had approved the use of their email addresses for this purpose.

(ii) Government Policy Consultations

Potentially the most significant consultation in recent years was the Review of Designated Landscapes, commissioned by government and led by Julian Glover. Commencing in May 2018 the review included a call for evidence which generated around 2,500 responses, including a detailed one from the DPA. The Final Report was published in September 2019.

Government welcomed the Review and the next step was to consider its proposals in detail, including possible timelines for implementing recommendations. Its initial intention was to respond towards the end of 2020 but this was delayed by the Covid pandemic and had still not happened by the end of 2021. The latest target date for the response is mid-January 2022.

The DPA welcomes some aspects of the Report but has concerns over others.

(iii) Planning Applications

We continued to monitor the weekly list of planning applications submitted to the DNPA and commented on the following:

- We opposed two applications for telecoms masts in January, one at Stoney Post Cross in Holne and the second at Avon Filtration Station. Both were approved, which was unsurprising as there had not been a great deal of local opposition to the applications.

- We objected to an application for a change of use of an agricultural field at Mary Tavy, to allow the siting of three shepherd's huts. Our objection was on the basis that this was not, as claimed, a farm

diversification and also that the development would fail to conserve or enhance this part of the National Park. The DNPA agreed and the application was refused.

- We joined the local council in objecting to an application for a café and bicycle hire and repair facility at Tyrwhitt's Wharf near Yelverton, on the basis that it would cause damage to the landscape. The objection made it clear that the DPA supports heathy outdoor exercise and sustainable transport; however, there are adequate local facilities of this sort and it is not needed to enable cycling to take place. DNPA planning management was in favour of granting the application. Luckily, the members of the Development Management Committee disagreed and rejected both the planning application and an application to vary the terms of the building's listing. The applicant has now appealed to HM Inspector.

.

- An application in February sought permission for the change of use of a building at Longford Quarry to enable it to be used as a store. We opposed this on the basis that it was in an unsustainable location in the open countryside, that it would harm the character and appearance of the landscape and harm the amenity of local residents. DNPA members agreed and refused the application.

- In 2016, E & JW Glendinnings Ltd submitted an application for the extension of Linhay Quarry at Ashburton. The DPA took part in the consultation process and held a meeting with Glendinnings. Trustees decided to adopt a neutral position on the application, on the grounds that a full and detailed consultation had taken place and that an appropriate plan for restoring the landscape once the quarry is worked out had been submitted. There was strong opposition from a small group of local people and discussions and exchange of information with the DNPA continued for more than five years, before the application was finally granted.

(iv) Other activities

- In August 2020, the DPA was approached by one of its life members, who wished to sell a piece of open access moorland at Sheepstor, containing a number of archaeological monuments.

  By a majority vote, Trustees agreed that this would meet the DPA's Objects, that it was a charitable purpose and an appropriate use of the Association's funds. They also agreed that discussions about purchasing the land should take place with the vendor, subject to satisfactory searches; to obtaining a valuation which supported the asking price; and carrying out a detailed risk assessment. Unfortunately, two valuations which we commissioned were both significantly lower than the asking price and we therefore felt that it would be inappropriate to pay the asking price. The vendor therefore decided to sell the land by auction.

  The auction took place at the end of May 2020 and the land sold for £150k, slightly below the asking price. Although we incurred some costs in exploring this sale, positive outcomes included an increased learning about risk assessments, online auctions and land purchase; an improved relationship with local commoners; a membership increase, including a new life member. We also maintained our compliance with Charity Commission guidance and regulations and having identified errors in the Constitution, took corrective action.

- DPA staff and Trustees continued to support meetings of the Peatland Partnership steering group. This group of some twenty organisations is reviewing the condition of Dartmoor Peatlands, identifying areas which have been especially badly damaged and carrying out appropriate restoration work.

  However, in February 2021, concerns were expressed by most of the partners over the way in which the restoration work was being carried out and the perceived failure to protect archaeology and the landscape. A site visit took place, which went some way towards allaying concerns, but they resurfaced towards the end of the year, with several partners, including the DPA, expressing dissatisfaction over the way in which the project is being managed.

At the end of September, the Partnership secured funding from the Nature for Climate Peatland Grant Scheme for further restoration work. The DPA had declined to offer support for the bid, or to provide match funding unless certain assurances were given on the way in which the work would be carried out and monitored. However, we continue to be a member of the partnership.

The Dartmoor sites that are due to be restored under the new funding tranche are spread across the north and south moor. The majority are owned by the Duchy of Cornwall and include common land which is part of the Forest of Dartmoor agri-environment scheme, although it also includes individually tenanted sites. The work will focus on blanket bog and valley mire peatland habitats, and will restore 931 ha of peatland across Dartmoor in the next four years, resulting in a carbon saving of 356k tonnes of CO2 equivalent over 50 years.

- Following the relaxation of covid restrictions, there was a sharp rise in anti-social behaviour and inconsiderate use of the National Park. The DNPA attempted to combat this by reviewing its byelaws and putting the proposed changes out for public consultation.

  The DPA recognises that a prime purpose of the DNPA is to conserve and enhance the National Park, and that includes preventing bad behaviour. However, the Authority is also tasked with promoting opportunities for the public to enjoy its special qualities. We felt that, as written, the proposals were confusing and risked punishing responsible users of the Park as well as badly-behaved ones.

  Our response to the consultation was therefore critical of the flawed nature of the proposal and we also raised some concerns and suggestions for amendments. Any changes to the byelaws should reflect a long-term plan to support the Rangers in their preservation of the landscape. In any event, unless there is a real will on the part of the Authority and the police to enforce any new rules, the proposed changes will likely have little effect in curtailing irresponsible use of Dartmoor, and only act to restrict the movements of more considerate visitors to the moor.

  The DNPA intended to report back to Authority members on the results of the consultation in January 2022. However, with over 4,000 responses to consider, this deadline has now slipped to later in the year. A government response to the Glover Landscape Review is expected in January 2022 and this may include changes to areas covered in the DNPA byelaw review. If this is the case, we shall contact the DNPA discuss the possibly of them postponing or cancelling their proposed changes.

- In 2020 The DPA agreed to provide funding to the noted Dartmoor Archaeologist, Phil Newman, to support his research into peat charcoal over the next three years. His discovery of thirteen clusters of mounds with the potential to be peat charcoal burning platforms should provide substantive material evidence for an industrial activity previously known only from documentation. This is an opportunity for the DPA to support an important research project carried out by one of Dartmoor's foremost archaeologists.

  Due to Covid, work on the first phase of the research started some months later than originally planned and was then further delayed by lockdown restrictions. In 2021, Dr.Newman provided the DPA with a summary report for the first season of his research, covering the fieldwork for 2020 and 2021. He will resume work on season two in the Spring of 2022.

- In October 2019 DPA Trustees agreed to provide match funding towards a bid to the National Lottery Heritage Fund for the "Our Common Cause" (OCC) project. This is an initiative led by the Foundation for Common Land, with around twenty other participating organisations. OCC will conserve and enhance the heritage of Commons and Commoning in upland England, working in the Lake District, Dartmoor, the Yorkshire Dales and Shropshire Hills. The Dartmoor aspect of the project will cover three commons - Bridestowe and Sourton; Harford and Ugborough and Holne Moor.

  In April 2020 the project was awarded funding for the Delivery Phase by the National Lottery Heritage Fund. This will run for three and a half years with a total budget of £3.1 million, of which £1.9 million is from the Heritage Fund and the balance from a range of partners and grant giving trusts. This was

originally scheduled to start in the Spring of 2020, but was delayed by a year due to Covid. It will directly improve the management of almost 30,000ha of upland common, including many fragile ecosystems, and will help bring people together. The DPA is participating as a member of the Dartmoor Local Area Group.

- Ian Brooker, a DNPA Ranger, contacted us regarding a project to erect memorial stones to commemorate the loss of a Liberator and a Flying Fortress in 1943, in or near to the West Okement Valley. The Duchy of Cornwall, as landowner, had approved the project and funding secured. The intention is to start the project in 2022 and complete it in time for the 80th anniversary in 2023. We were pleased to offer our support to this project.

- In August 2021, the DNPA sought an expression of interest from a number of organisations, including the DPA, for an approach to the NLHF for funding for a Nature-focussed Programme for Dartmoor. We confirmed our interest and detailed discussions will commence in January 2022.

- Towards the end of 2021 several discussions took place with the Dartmoor Society about ways in which we might work more closely together. Both sides agreed that there are areas where our views coincide and there could be scope for collaborating, to create a stronger voice for the protection of Dartmoor. The conversation will continue in 2022.

- Decisions on the storage and future uses of our archived material were still on hold for most of the year, due to our inability to access the office for long periods at a time. However, we continue to receive material from members and the general public and work on cataloguing and storing this resource will re-start once restrictions allow.

- The Moor than meets the Eye “Moor Boots” project came to an end in 2020 and pressure on teachers due to covid meant that we were unable to re-launch it in 2021 as we had hoped. However, we are committed to helping disadvantaged young people to carry out expedition or conservation activities and enable them to visit, enjoy and respect the National Park. We have started talking to organisations about how this might work and hope to re-launch “Moor Boots 2” in 2022.

- The DPA-published book of short guided walks written by Trustee Dr Keith Ryan was enormously successful and the entire print run has now been sold.

(v) Administration & Governance

- In October 2021, we received the very sad news of the death, after a short illness, of Graham Wall. As well as his planning expertise, gained during his time at DNPA, Graham brought a depth of knowledge about Dartmoor to his roles as a DPA Trustee and Vice-Chairman. His wise counsel, generous advice and sense of humour will be greatly missed.

- The 2021 Annual General Meeting due to be held during the Spring Bank Holiday weekend, was initially postponed, as it became clear that holding it would not be possible because of government travel and social-distancing regulations. Once it became clear that it would not be possible to hold a face-to-face AGM in the time stipulated in the DPA’s Constitution, the decision was taken to conduct the necessary business by a postal ballot of members, supported by a dedicated page on the Association’s website.

  This took place in September and October 2021 and members were asked to vote on resolutions to receive the minutes of the 2020 AGM, together with the Trustees’ Annual Report & Financial Statements for year ending December 2020. They were also asked to vote on resolutions to re-elect one Trustee and the President and to approve some administrative changes to the Constitution. Of the 1,260 votes received, 4 were spoiled, and there were 6 abstentions; There were 1,254 votes in favour of the resolutions (99.5%) and none against.

- During 2021, the DPA's Trustees reviewed a number of the Association's processes, including its Financial Controls. They also agreed a formal process for the Recruitment and Appointment of new Trustees and took part in a Trustee Skills Audit.

  By the end of the year, there were two vacancies on the Board of Trustees and a discussion took place as to whether there was a need to fill them. It was agreed that we should attempt to recruit in the short term, but reduce the size of the board in the future, as Trustees come to the end of the terms allowed in the Constitution.

(vi) Conservation, Land Management and Guided Walks

- We were pleased to have been able to recommence our events and walks programme in 2021 and reconnect with our members after lockdown. Our conservation team has once again been back on the ground; working tirelessly on a variety of projects, such as the clearance of the Plymouth and Devonport Leats across Roborough Down; gorse and bracken clearance at Buckland Common Settlement; and bracken clearance at Venford Reservoir farmstead. They have also undertaken habitat improvement projects, creating butterfly friendly habitats at Common Wood, near Horndon and on Roborough Down.

- Throughout much of the year our volunteers managed to carry out necessary work on DPA land and this is planned to continue in 2022. Towards the end of the year, the contractor who had taken over the role as our Land Management contractor moved on to take up another opportunity. The Land Management Group has started to consider a revised structure for managing their work.

- Once again, the Dartmoor shows did not take place in 2021, which had some impact – though not as much as expected – on merchandising and new memberships. Sales of Christmas cards, leisurewear and merchandise all performed well and exceeded expectations.

(D) FINANCIAL REVIEW

(i) Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future.

(ii) Finance Overview and Policies

(a) Most of the Charity's income is obtained from legacies and membership subscriptions, the use of which is unrestricted to particular purposes.

(b) During the year ended 31st December 2021, the Charity received total income of £155,308 and incurred total expenditure of £110,678. The excess of income over expenditure for the year was £44,630.

(c) At the year end the Charity had total reserves of £1,802,579 with restricted reserves of £2,000, designated reserves of £1,700,164 and unrestricted free reserves totalling £100,415. Reserves are needed to bridge the gap between the spending and receiving of income to cover unplanned activities and other expenditure. The Trustees consider that the ideal level of free reserves as at 31st December 2021 would be approximately 1 year's expense, or £110,000.

(d) The Charity had no reserves in deficit at 31st December 2021.

(e) At 31st December 2021 the net book value of fixed assets was £1,700,164 (of which, £1,589,164 relates to investment portfolios) and movements in tangible fixed assets and fixed asset investments are shown in note 13 and note 14 to the financial statements respectively.

(f) Key financial policies adopted or reviewed during the period include the Finance Policy, which lays out the framework for financial management, including financial responsibilities of the Board, managers, budget holders and other staff, as well as delegated authority for spending. The Association's Investment Policy was also reviewed by the Trustees.

(iii) Investment Policy and Performance

The DPA's investment strategy is to maintain capital growth while taking income to support operational working capital requirements. Funds are currently invested through Thomas Westcott, Chartered Financial Planners and St. James's Place Wealth Management. These organisations carry out an annual performance review with the DPA Board of Trustees, who approve any changes to policy or disposition of funds.

We closely monitored cash flow and investment valuations throughout 2021 and maintained close contact with our financial advisers, because of uncertainties in the financial markets, including concerns over the risks of higher-than-expected inflation. We continued to take a "Cautious-to-moderate" approach to investment, so that any fall in the equity portfolio was balanced by other forms of investment. Over the course of the year, our non-land investments increased by £117,778. Approximately half of this increase was due to receipt of legacies and the remainder from returns generated by our investments. At around 6% this was a very good performance in the current climate.

(E) METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

As set out in the Constitution, the Chairman is nominated by the Board of Trustees. New Trustees are appointed by existing Trustees and the members of the Association, serve for a period of three years and are then eligible for immediate re-election for a second three-year term. No Officer or Trustee shall serve more than three consecutive terms, but they shall be eligible for re-election one or more years after the end of their third term. The Constitution provides for a minimum of 3 Trustees, and a maximum of 12, including the Chair and Vice-Chair. The members of the CIO or the Trustees have the power to appoint a further Trustee(s) at any time, provided that the limit on the number of Trustees would not as a result be exceeded.

All members are circulated with invitations to nominate Trustees prior to the AGM, advising them of any retiring Trustees and requesting nominations for the AGM. When considering co-opting Trustees, the Board has regard to the requirement for any specialist skills needed. In 2021, Trustees adopted a new Trustee Recruitment, Selection and Appointment process and carried out a Skills Audit and Self-assessment.

When appointing new Trustees, the Board will give consideration to the skills and experience mix of existing Trustees in order to ensure that the Board has the necessary skills to contribute fully to the Charity's development.

The training and induction provided for new Trustees will depend upon their existing experience but will always include a familiarisation visit to the Association's office and a chance to meet staff. All Trustees are provided with copies of the Constitution; the latest Trustees' Annual Report and Statement of Accounts; policies, procedures, minutes, budgets, plans and other documents that they will need to undertake their role as Trustees. As there are normally only one or two new Trustees a year, induction tends to be done informally and is tailored specifically to the individual.

(F) ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees normally meets once each quarter. The Board establishes an overall framework for the governance of the Charity and determines membership, terms of reference and procedures for any other groups established to perform specific tasks over a defined timescale. It receives reports from these groups for ratification.

Subject to any necessary approvals being obtained at the AGM, the following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chairman and/or Vice Chairman, to approve the annual budget and approve expenditure requests.

The Trustees are responsible for setting strategy, reviewing policies, adopting an annual financial plan and budget, approving the statutory accounts, preparing the Annual Report, monitoring the performance of the Association by the use of budgets and other data, and making major decisions about its direction, capital expenditure, granting funding and staff appointments. In November 2021, the Trustees held a day's meeting at Brimpts farm to review the Association's strategy and policies.

(G) RELATED PARTY RELATIONSHIPS

None of the Trustees receive remuneration or other benefit from their work with the Charity. Out of pocket expenses can be claimed for work carried out on behalf of the Association. Details of any such payments to Trustees are disclosed in note 12.

(H) RISK MANAGEMENT

The Board maintains and reviews a register of the risks facing the Association and has taken steps to ensure that policies and systems to mitigate risks are in place and monitored. These include:

- Employing professional staff with appropriate skills and training.
- Monitoring progress regularly against the annual Income and Expenditure and Cash Flow plans.
- Scrutiny of financial performance by the Trustees (including a Trustee with specific responsibility for financial oversight) and the Chief Executive.

The principal risks faced by the Charity are:

- Operational risk – with a very small number of employees, the departure of key staff would lead to loss of experience, skills and the ability to operate key systems, and would impact adversely upon strategic and operational priorities. This risk has been mitigated by documenting the activities carried out by members of staff, and carrying out succession planning.
- Long-term continuation of the restrictions associated with the Covid virus and the potential impact upon finances, investment income, membership numbers and the viability of key partners. As set out above, the measures taken in 2021 successfully mitigated this risk.

At present the Trustees believe that risks associated with compliance, governance, management and financial controls are low.

(I) PLANS FOR FUTURE PERIODS

In addition to carrying out operational, administrative, conservation and land management activities, the DPA's Trustees have identified a number of areas as high priorities for the future, based around achieving positive outcomes for climate, nature, people and places.

- Fund research into a Dartmoor-related topic.
- Create a project to help disadvantaged children to access Dartmoor.
- Create a DPA annual award for a Dartmoor-related activity.
- Identify opportunities to work in partnership with other organisations to further the Association's objectives. Review relationships with key stakeholders and partners.
- Work with other organisations to lobby for implementation of the recommendations in the Glover Landscapes Review which, in the opinion of the Trustees, will benefit the English National Parks and to oppose those which do not.
- Work with the DNPA and other organisations to prevent the introduction of the flawed aspects of the byelaw review.
- Formulate a DPA policy on parking and sustainable transport in the National Park and lobby for the implementation of appropriate policies.

DRAFT

TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees on and signed on their behalf, by:

John Howell
Chairman

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DARTMOOR PRESERVATION ASSOCIATION ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 January 2019 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT AUDITORS' REPORT TO THE OF DARTMOOR PRESERVATION ASSOCIATION (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Dated:

Pamela Tuckett FCA, DChA

BISHOP FLEMING LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

DRAFT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 12 months ended 31 December 2021 £	Restricted funds 12 months ended 31 December 2021 £	Total funds 12 months ended 31 December 2021 £	Total funds 9 months ended 31 December 2020 £
Income from:					
Donations and legacies	3	**77,479**	**2,000**	**79,479**	56,603
Charitable activities	4	**21,980**	**1,000**	**22,980**	23,866
Other trading activities	5	**9,686**	**-**	**9,686**	3,804
Investments	6	**43,163**	**-**	**43,163**	29,376
Total income		**152,308**	**3,000**	**155,308**	113,649
Expenditure on:					
Raising funds	7	**3,126**	**-**	**3,126**	2,079
Charitable activities	8	**106,552**	**1,000**	**107,552**	79,755
Total expenditure		**109,678**	**1,000**	**110,678**	81,834
Net movement in funds before other recognised gains		**42,630**	**2,000**	**44,630**	31,815
Other recognised gains:					
Gains on revaluation of fixed assets		**117,778**	**-**	**117,778**	243,131
Net movement in funds		**160,408**	**2,000**	**162,408**	274,946
Reconciliation of funds:					
Total funds brought forward		**1,640,171**	**-**	**1,640,171**	1,365,225
Net movement in funds		**160,408**	**2,000**	**162,408**	274,946
Total funds carried forward		**1,800,579**	**2,000**	**1,802,579**	1,640,171

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 32 form part of these financial statements.

DRAFT

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	13		**111,000**		111,000
Investments	14		**1,589,164**		1,471,386
			1,700,164		1,582,386
Current assets					
Debtors	15	**1,359**		3,768	
Cash at bank and in hand		**115,737**		66,504	
		117,096		70,272	
Creditors: amounts falling due within one year	16	**(14,681)**		(12,487)	
Net current assets			**102,415**		57,785
Total net assets			**1,802,579**		1,640,171
Charity funds					
Restricted funds	17		**2,000**		-
Unrestricted funds	17		**1,800,579**		1,640,171
Total funds			**1,802,579**		1,640,171

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

John Howell
Chairman

Date:

The notes on pages 19 to 32 form part of these financial statements.

DRAFT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

The charity is a charitable incorporated organisation, registered with the Charity Commission. The registered office is Old Duchy Hotel, Tavistock Road, Princetown, Yelverton, Devon, PL20 6QF.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dartmoor Preservation Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold land	- Land - not depreciated
Motor vehicles	- 5 years straight line

2.6 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. ACCOUNTING POLICIES (continued)

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 12 months ended 31 December 2021 £	Restricted funds 12 months ended 31 December 2021 £	Total funds 12 months ended 31 December 2021 £
Donations	8,169	2,000	**10,169**
Legacies	69,310	-	**69,310**
Government grants	-	-	**-**
	77,479	2,000	**79,479**

	Unrestricted funds 9 months ended 31 December 2020 £	Restricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Donations	1,950	-	1,950
Legacies	52,153	-	52,153
Government grants	-	2,500	2,500
	54,103	2,500	56,603

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 12 months ended 31 December 2021 £	Restricted funds 12 months ended 31 December 2021 £	Total funds 12 months ended 31 December 2021 £
Membership	21,126	-	**21,126**
Land management	854	1,000	**1,854**
TOTAL 2021	21,980	1,000	**22,980**

4. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Unrestricted funds 9 months ended 31 December 2020 £	Restricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Membership	18,524	-	18,524
Land management	5,092	250	5,342
TOTAL 2020	23,616	250	23,866

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 12 months ended 31 December 2021 £	**Total funds 12 months ended 31 December 2021 £**
External sales	7,941	**7,941**
Activities	1,745	**1,745**
TOTAL 2021	9,686	**9,686**

	Unrestricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
External Sales	3,804	3,804

DRAFT

6. INVESTMENT INCOME

	Unrestricted funds 12 months ended 31 December 2021 £	Total funds 12 months ended 31 December 2021 £
Investment income	43,163	**43,163**

	Unrestricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Investment income	29,376	29,376

7. EXPENDITURE ON RAISING FUNDS

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 12 months ended 31 December 2021 £	Total funds 12 months ended 31 December 2021 £
External sales	3,126	**3,126**

DRAFT

7. EXPENDITURE ON RAISING FUNDS (CONTINUED)

FUNDRAISING TRADING EXPENSES (CONTINUED)

	Unrestricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
External Sales	2,079	2,079

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 12 ended 31 December 2021 £	**Restricted funds 12 ended 31 December 2021 £**	**Total funds 12 ended 31 December 2021 £**
Charitable activities	106,552	1,000	**107,552**

	Unrestricted funds 9 months ended 31 December 2020 £	Restricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Charitable activities	77,005	2,750	79,755

DRAFT

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 12 months ended 31 December 2021 £	**Support costs 12 months ended 31 December 2021 £**	**Total funds 12 months ended 31 December 2021 £**
Charitable expenditure	12,051	95,501	**107,552**

	Activities undertaken directly 9 months ended 31 December 2020 £	Support costs 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Charitable expenditure	11,477	68,278	79,755

ANALYSIS OF SUPPORT COSTS

	Total funds 9 months ended 31 December 2021 £	Total funds 12 months ended 31 December 2020 £
Staff costs	**53,531**	36,410
Depreciation	**-**	4,882
Membership	**13,739**	10,460
Accommodation	**2,356**	1,259
Office Expenses	**17,744**	12,495
Subscriptions	**7,740**	2,772
Training	**391**	-
	95,501	68,278

DRAFT

10. INDEPENDENT EXAMINER'S REMUNERATION

	12 months ended 31 December 2021 £	9 months ended 31 December 2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**2,310**	2,240

11. STAFF COSTS

	12 months ended 31 December 2021 £	9 months ended 31 December 2020 £
Wages and salaries	**52,609**	35,857
Social security costs	**296**	-
Contribution to defined contribution pension schemes	**626**	553
	53,531	36,410

The average number of persons employed by the charity during the year was as follows:

	12 months ended 31 December 2021 No.	9 months ended 31 December 2020 No.
Employees	**3**	3

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. The total remuneration received by key management personnel was £28,000 (December 2020: £21,000). Trustees are not remunerated for their role as Trustees.

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £251 were reimbursed or paid directly to 1 Trustee (December 2020: £1,257 to 3 Trustees).

DRAFT

13. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Total £
COST OR VALUATION			
At 1 January 2021	**111,000**	**24,399**	**135,399**
At 31 December 2021	**111,000**	**24,399**	**135,399**
DEPRECIATION			
At 1 January 2021	**-**	**24,399**	**24,399**
At 31 December 2021	**-**	**24,399**	**24,399**
NET BOOK VALUE			
At 31 December 2021	**111,000**	**-**	**111,000**
At 31 December 2020	111,000	-	111,000

14. FIXED ASSET INVESTMENTS

	Listed investments £
COST OR VALUATION	
At 1 January 2021	**1,471,386**
Revaluations	**117,778**
AT 31 DECEMBER 2021	**1,589,164**
NET BOOK VALUE	
AT 31 DECEMBER 2021	**1,589,164**
AT 31 DECEMBER 2020	1,471,386

DRAFT

15. DEBTORS

	2021	2020
	£	£
DUE WITHIN ONE YEAR		
Prepayments and accrued income	**1,359**	3,768

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	**14,681**	12,487

	2021	2020
	£	£
Deferred income at 1 January 2021	**10,247**	11,546
Resources deferred during the year	**8,255**	7,029
Amounts released from previous periods	**(7,231)**	(8,328)
	11,271	10,247

DRAFT

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Investment funds	**1,471,386**	**-**	**-**	**117,778**	**1,589,164**
Fixed assets	**111,000**	**-**	**-**	**-**	**111,000**
	1,582,386	**-**	**-**	**117,778**	**1,700,164**
GENERAL FUNDS					
General funds	**57,785**	**152,308**	**(109,678)**	**-**	**100,415**
TOTAL UNRESTRICTED FUNDS	**1,640,171**	**152,308**	**(109,678)**	**117,778**	**1,800,579**
RESTRICTED FUNDS					
Conservation Volunteers Grant	**-**	**1,000**	**(1,000)**	**-**	**-**
Land Purchase Donation	**-**	**1,000**	**-**	**-**	**1,000**
Conservation Donation	**-**	**1,000**	**-**	**-**	**1,000**
	-	**3,000**	**(1,000)**	**-**	**2,000**
TOTAL OF FUNDS	**1,640,171**	**155,308**	**(110,678)**	**117,778**	**1,802,579**

Designated Funds
Investment funds and fixed assets represent funds unavailable for day to day use within the charity, and held in either long term investment portfolios or functional fixed assets.

Restricted funds include one off restricted grants for specific projects and discretionary COVID grants.

DRAFT

17. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
Investment funds	1,238,255	-	-	(10,000)	243,131	1,471,386
Fixed assets	115,882	-	(4,882)	-	-	111,000
	1,354,137	-	(4,882)	(10,000)	243,131	1,582,386
GENERAL FUNDS						
General funds	11,088	110,899	(74,202)	10,000	-	57,785
TOTAL UNRESTRICTED FUNDS	1,365,225	110,899	(79,084)	-	243,131	1,640,171
RESTRICTED FUNDS						
Land Purchase Donation	-	2,750	(2,750)	-	-	-
TOTAL OF FUNDS	1,365,225	113,649	(81,834)	-	243,131	1,640,171

DRAFT

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	111,000	-	**111,000**
Fixed asset investments	1,589,164	-	**1,589,164**
Current assets	115,096	2,000	**117,096**
Creditors due within one year	(14,681)	-	**(14,681)**
TOTAL	1,800,579	2,000	**1,802,579**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	111,000	111,000
Fixed asset investments	1,471,386	1,471,386
Current assets	70,272	70,272
Creditors due within one year	(12,487)	(12,487)
TOTAL	1,640,171	1,640,171

19. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £626 (2020: £553). Contributions totalling £NIL (2020: £NIL) were payable to the fund at the balance sheet date and are included in creditors.

20. RELATED PARTY TRANSACTIONS

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2021.

21. CONTROLLING PARTY

The Charity is controlled by the Trustees.

DRAFT

DARTMOOR PRESERVATION ASSOCIATION

England & Wales - Charity number 1182974

Accounts

Charity number: 1182974

DARTMOOR PRESERVATION ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2020

Bishop Fleming

DARTMOOR PRESERVATION ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2
Independent examiner's report	17
Statement of financial activities	18
Balance sheet	19
Notes to the financial statements	20 - 34

DARTMOOR PRESERVATION ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 DECEMBER 2020

Trustees	Kate Ashbrook Elizabeth Bailey Alison Clish-Green Derek Collins (resigned November 2020) Norman Cowling (resigned May 2020) Christopher Curry William Fell John Howell, Chairman Jane Marchand Keith Ryan John Skinner Graham Wall, Vice Chair Claude Williams (Elected by members August 2020)
Charity registered number	1182974
Principal office	Old Duchy Hotel Tavistock Road Princetown Yelverton Devon PL20 6QF
Chief executive officer	Phil Hutt
Accountants	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN
Bankers	Natwest Bank plc 1 Church Street St Austell Cornwall PL25 4AW
Solicitors	Trowers & Hamlins The Senate Southernhay Gardens Exeter Devon EX1 1UG

TRUSTEES REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2020

The Trustees present their annual report, together with the financial statements of the Charity, for the period ended 31 December 2020. In 2019, the Trustees decided that, in future years, the Association's financial period would be brought into line with the calendar year, for ease of administration and reporting. This report therefore covers the 9-month period from 1 April 2020 to 31 December 2020. From 1 January 2021 reporting will revert to a 12-month period, from January to December each year.

The financial statements comply with the Charities Act 2011, the Constitution, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The accounts have been prepared under the Accruals basis, due to the level of income in the period.

(A) STRUCTURE, GOVERNANCE AND MANAGEMENT

The principal object of the charity is the conservation, preservation, protection and enhancement of the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and the scientific merit of Dartmoor.

The DPA is a Charitable Incorporated Organisation governed by its Constitution dated 25th May 2019. It is registered as a charity with the Charity Commission.

Details of the Trustees who served throughout the period are included in the Reference and Administrative details at the beginning of this report.

The Trustees have devolved responsibility for day-to-day management of the Charity to the key management personnel. The key management personnel comprise the Chief Executive, the Office Manager and the Financial Administrator. The key management personnel implement the policies laid down by the Trustees and report back to them on performance.

There have been no changes in the objectives since the adoption of the Constitution in May 2019.

(B) OBJECTS AND POLICIES

The Objects of the Association, as set out in its Constitution are:

The conservation, preservation, protection and enhancement of the landscape, antiquities flora and fauna, natural beauty, cultural heritage and the scientific merit of Dartmoor for the public benefit, in particular but not exclusively by:

- The protection and preservation of public access to and on Dartmoor subject to the ancient rights of commoners;
- The preservation in the public interest of the Dartmoor Commons and for this purpose to assist and co-operate with the commoners and any organisation in achieving this object;
- The study of and the recording and publication of information upon the antiquities, history and natural history of Dartmoor; and
- The study, in co-operation with other bodies, of future trends on Dartmoor and the putting forward of ideas to ensure their development along lines in harmony with the above objects.

These Objects are considered in formulating the Association's strategy and policies and in making decisions on whether or not to support a specific project.

The Trustees regularly review the Association's Objects and make sure that they continue to be relevant, appropriate and up to date.

Over the years, the Association has developed a range of policies which support these Objects, dealing with some of the main issues on Dartmoor. Policies are discussed and formulated at regular meetings of the Board of Trustees. They are subject to regular review and amendment where appropriate.

The Association's policies are as follows:

1 The DPA supports and promotes the right of public access to all Common Land on Dartmoor; to Access Land under the Countryside and Rights of Way Act 2000; to all Rights of Way; and to all land that has traditional public access. ("Public Access" means access on foot, bicycle, or horseback in accordance with relevant legislation or regulations.)

2 The DPA supports and promotes the listing of land under the CRoW Act, including newtakes and rough grazing, whilst remaining sensitive to areas of Dartmoor where habitat conditions may require limited or no access.

3 The DPA is opposed to fencing on Dartmoor Access Land where none existed beforehand, unless there is an overriding need which cannot be met by alternative means. In the case of dry-stone walls, the DPA supports traditional rebuilding with stone.

4 The DPA supports the protection of all ancient monuments, whether scheduled or not, and seeks the preservation of these, and the artefacts and buildings found on Dartmoor.

5 The DPA supports the preservation of the natural habitats found on Dartmoor and seeks, wherever they are threatened, to find the means to provide the necessary protection.

6 The DPA recognises the invasive nature of bracken, gorse and some other native and non-native flora and fauna to archaeological sites and will pursue ways of bringing them under control.

7 The DPA is opposed to the extension of china clay workings on Dartmoor and adjacent land.

8 The DPA is opposed to military live firing on Dartmoor and holds the view that military training on Dartmoor is incompatible with its status as a national park.

9 The DPA supports traditional extensive hill farming on Dartmoor and small scale local traditional industries.

10 The DPA is opposed to the reopening of lapsed quarrying activities, unless they are supported by the local community and serve a genuine local need.

11 The DPA is opposed to the disfigurement of the moorland landscape by television masts, mobile telephone masts and wind farms. Small scale wind generators serving a single farm or hamlet will be judged on the merit of the planning application.

12 The DPA will examine planning applications for developments within the National Park and oppose those it considers detrimental to Dartmoor.

13 The DPA is opposed to housing developments in moorland villages that are not specifically aimed at satisfying local needs.

14 The DPA supports the return to natural broad-leafed woodlands; to natural regeneration; and to open moorland. It is opposed to the development of further soft wood plantations. Where self-seeding occurs beyond the boundaries of existing soft wood plantations, the DPA calls for these trees to be removed to prevent further expansion.

15 The DPA recognises the importance of ponies to the Dartmoor landscape and supports those schemes which are in keeping with good husbandry and which will ensure the survival of a healthy pony stock.

16 The DPA accepts that swaling is good Dartmoor practice and encourages its use within the guidelines laid down by the Commoners Council, the Dartmoor National Park Authority and Natural England, but it believes that its use should be restricted to the period between 1st October and the last day in February each period.

17 The DPA will practice good management on all of its own properties, demonstrating that traditional farming, habitat protection, biodiversity and public access can co-exist.

18 The DPA is opposed to any recreational activity that causes damage to, or otherwise interferes with the quiet enjoyment of, the fabric, flora or fauna of the moor.

19 The DPA will purchase land, subject to the availability of liquid assets, if there are good and justifiable reasons for so doing.

20 The DPA opposes all applications for commercial wind farms situated on, adjacent to, or impacting upon, Dartmoor. The DPA will work with like-minded organisations towards this end. The DPA will consider supporting applications for small scale wind power schemes, provided that they are sensitively sited and meet the needs of individual buildings or small communities.

21 The DPA has supported the Dartmoor Mires Project, a pilot to explore the feasibility and effects of restoring degraded areas of high-quality blanket bog, to reduce erosion and to promote regeneration of moorland bog vegetation. It continues to support the monitoring and scientific assessment of the pilot phase and is now a member of the Peatlands Partnership – a collaboration of government agencies, non-governmental organisations, landowners and commoners. In early 2018, the Partnership obtained a Defra Capital Grant of more than £1.6million to restore 326ha of peatland on sites at Flat Tor Pan, Amicombe, Hangingstone Hill and Red Lake. Part of the DPA's role in the Partnership will be to ensure that the fullest consultation takes place with all stakeholders including commoners and other Dartmoor user groups; and that management for archaeology will, when necessary, take precedence over biodiversity.

22 The DPA opposes the use of chemicals such as herbicides and pesticides on common land and all open access land, although small scale applications via a knapsack sprayer may be acceptable in certain circumstances. In particular the DPA calls on Government to give a commitment that it will not authorise the aerial spraying of chemicals, such as Asulam/Asulox against bracken, on any common or open access land on Dartmoor.

23 The DPA supports the government's objective of improving habitats for wildlife, creating healthier places for people to live and work, and leaving the environment in a better state for future generations. However, it feels that the proposed biodiversity net gain hierarchy has no place in the Dartmoor National Park and that adverse impacts on the environment should always be avoided altogether, rather than mitigated. The primary purpose of the National Parks is to conserve and enhance their natural beauty, wildlife and cultural heritage and no development is acceptable which would cause damage to biodiversity or harm the environment.

24 In view of the unacceptable level of livestock casualties and the impact this has on commoners, the DPA supports the 40mph speed limit within the National Park, particularly on unfenced roads where livestock is present, and calls for the regular enforcement of this speed limit.

25 National Parks contribute significantly to the wellbeing of the nation, by providing safe, attractive, healthy places for active travel and recreation. They contribute to better physical and mental health through improved opportunities for engaging with nature and they provide benefits for local businesses and communities. The DPA encourages improved access to, from and within National Parks, to allow everybody to take advantage of these benefits. However, currently a lack of public transport prevents many people from visiting these key national assets. The DPA believes that physical access to Dartmoor National Park should be an important priority. It supports the promotion of a cohesive public transport policy by the government and the National Park Authority and encourages the use of public transport.

26 The DPA is opposed to the public use of the military roads in the vicinity of Okehampton Army Training Camp.

The DPA's Objects and policies, as set out in its Constitution, are shown in full on its website:

www.dartmoorpreservation.co.uk

(C) MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Summary

During this very challenging financial period, the DPA has:

- Continued its work, insofar as consistent with government regulations and has managed the Association with minimum disruption or risk to members, staff, volunteers and the public.
- Participated in planning consultations aimed at maintaining the protections afforded to the National Parks. Continued to monitor planning applications and oppose inappropriate ones.
- Supported conservation activities which have improved habitats for wildlife on Dartmoor.
- Through our participation in a variety of projects, raised awareness of the ecology of Dartmoor and the threats which face it.
- Worked closely with a number of like-minded organisations, including the Dartmoor National Park Authority (DNPA), to help protect and enhance Dartmoor.
- Helped to shape the future of Dartmoor by participating in national and local consultations.
- Managed our land holdings in accordance with good practice.
- Improved the Association's governance and financial security through the introduction of new policies and by holding regular process reviews with our financial advisers.

The DPA's Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Association's activities are for the public benefit, relating as they do to protecting, promoting and enhancing, in the public interest, the landscape, antiquities, flora and fauna, natural beauty, cultural heritage and scientific interest of Dartmoor. The preservation and enhancement of the Dartmoor landscape is recognised as a charitable purpose and produces a "public good", which is achieved by the activities set out in this report.

Details of these activities can be found on the DPA website:

https://www.dartmoorpreservation.co.uk

More details of these activities are shown below:

(i) Responding to Covid-19

Together with the rest of the world, the DPA experienced a unique and challenging period in 2020. Much of the period was spent finding new ways to work in response to the Covid-19 ("Covid") crisis. We were broadly successful in continuing to maintain the organisation with a minimum of disruption to our members, or the work of the Association. The main actions taken and the impact upon the Association were as follows:

- The Dartmoor National Park Authority's visitor centres, including the High Moor Visitor Centre in which the DPA's office is located, were closed for much of the year. During these closures DPA staff worked from home and were therefore unable to deal with telephone enquiries on the office number. However, they were able to respond to email enquiries in the normal manner. Post was redirected to the Chief Executive's home address and we were therefore able to respond to correspondence with a delay of only a few days.

- Staff held telephone discussions with each other several times a week to discuss financial, membership administration, and other work priorities. Telephone conferences took place with our partners and financial advisors

- The scheduled meetings of the DPA's Board of Trustees were carried out by advance distribution of papers and decisions were taken by exchange of emails. Meetings with partners and other stakeholders took place by videoconference.

- The Annual General Meeting due to be held during the Spring Bank Holiday weekend, was initially postponed, as it became clear that holding it would not be possible because of government travel and social-distancing regulations. It subsequently became clear that it would not be possible to hold a face-to-face AGM in the time stipulated in the DPA's Constitution, and the decision was taken to conduct the necessary business by a postal ballot of members, supported by a dedicated page on the Association's website.

  This took place in August 2020 and members were asked to vote on resolutions to receive the minutes of the 2019/2020 AGM, and the Trustees' Annual Report & Financial Statements. They were also asked to vote on resolutions to elect Trustees and Vice-presidents. Of the papers returned, 9 were spoiled, or received too late; there were 16 abstentions; 98.65% voted in favour of the resolutions and 0.10% voted against them.

- Volatility in the financial markets meant that we closely monitored cash flow and investment valuations throughout the period. In May 2020, the budget was reviewed to identify savings and re-phasing of expenditure. Close contact was maintained with our financial advisors throughout.

- We applied for and were awarded a discretionary government grant of £2,500 administered by West Devon District Council. We negotiated a rent reduction with the National Park Authority for the period when we were unable to access the office.

- Conservation activities and the work of the Land Management Group continued for most of the Period with cancellation of three workdays at High House Waste and cancellation of some conservation activities. When activities were able to take place, they were carried out in compliance with government regulations. Fencing repairs at High House Waste could not be accommodated by volunteers due to the site's remote location and Covid Health and Safety measures. Essential repairs were carried out by an appointed contractor.

- The guided walks programme was cancelled, but a number of "virtual" walks were placed on the DPA website.

- Although a number of members expressed a desire to attend the annual Christmas lunch, this was eventually considered to be too great a risk and it was cancelled. We were unable to attend Dartmoor local shows in 2020, as they did not take place.

- We continued to produce our member's magazine, "Dartmoor Matters" as usual, although this meant using a mailing house to distribute two of the issues so as to comply with government restrictions. It was well-received, especially the issue highlighting the increase in anti-social behaviour by some visitors to the National Park.

(ii) Planning Policy Consultations

- Towards the end of 2019, the Department for Culture, Media and Sport (DCMS) held a consultation on extending Permitted Development Rights to support 5G implementation. This would mean that providers could erect masts without having to obtain planning permission. The DPA and its members launched a campaign opposing the proposal and this was supported by a number of other organisations.

  In July 2020 the government published its response. Although it intends to introduce some of the proposed changes, they have promised to "... ensure that the appropriate environmental protections and other safeguards are in place to mitigate the impact of new mobile infrastructure...[and]...address the concerns which have been raised relating to...designated landscapes such as National Parks..."

  Reporting on the consultation, the Campaign for National Parks (CNP) acknowledged that: "A lot of the credit for this should go to Dartmoor Preservation Association who ran a very effective campaign encouraging their members and supporters to respond to the consultation."

- Potentially the most significant consultation in recent years was the Review of Designated Landscapes, commissioned by government and led by Julian Glover. Commencing in May 2018 the review included a call for evidence which generated around 2,500 responses, including a detailed one from the DPA. The Final Report was published in September 2019.

  Government welcomed the Review and the next step was to consider its proposals in detail, including possible timelines for implementing recommendations. Its intention was to respond to it towards the end of 2020 but this has been delayed by the Covid pandemic.

  The DPA welcomes some aspects of the Report but has concerns over others, particularly any trend towards centralisation of the administration of the National Parks.

- The Government's proposals for major reforms of the planning system in England were published in August 2020. "Planning for the Future" sets out proposals for significant changes in a range of areas including plan-making, development management and developer contributions. The DPA submitted a response to the consultation in October 2020. A response to this consultation was also delayed by Covid and government is still analysing feedback.

- At a local level, the DPA also responded to the Final Draft Consultation on the Dartmoor Local Plan, which is due to be examined by a government inspector in 2021 to determine whether it is "sound".

- We also took part in the consultation on the Dartmoor National Park Management Plan - the strategic plan that will guide decisions affecting future policy. The National Park Authority is examining a large number of comments that it received and an update and report will be provided in due course.

(iii) Planning Applications

Despite Covid, nearly 500 planning applications were submitted to the DNPA during this reporting period. We continued to monitor the weekly list which we receive from the DNPA and we commented on the following applications:

- We opposed the EE application to site a telecommunications mast at Newbridge Hill and gained tremendous support from members and local residents. Although this was ignored by the DNPA, who allowed the application, the plot where EE were intending to site the mast was acquired by local residents, who then took measures to make it difficult for a compulsory purchase order to be made. EE finally decided that it would not be possible to site the mast in the approved position and is considering alternative sites.

- We opposed two more applications by EE, one for an 11metre tall mast at Burrator reservoir and one for a 15metre tall mast at Wheal Jewell reservoir, Horndon.

  The application at Burrator was refused by the DNPA, on the grounds that it would have a detrimental impact on the character and appearance of this part of the National Park. EE appealed against the decision, but an inspector appointed by the Planning Inspectorate dismissed the appeal, saying that the siting and appearance of the development would adversely affect the character and appearance of this part of the national park and that this would not be outweighed by the benefits of enhanced telecommunication network coverage.

  We objected to the Horndon mast on exactly the same detailed grounds; whilst accepting that this larger installation will be highly visible, the DNPA allowed the application, deciding that it will have limited impact on the character of the local landscape and minimal visual impact.

- At Widecombe, Airwave was once again targeting the area as a site for telecommunications masts, carrying out a consultation about a proposal to upgrade the base station on land at Glebe Farm. A planning application will be submitted once the consultation has been concluded and we will consider whether we should oppose it.

- The DNPA approved an application to build 35 open market houses as part of the development of part of the old Thompsons depot at Moretonhampstead. The developer successfully claimed that, as it would be demolishing an existing brownfield site, they could benefit from a "Vacant Building Credit" under the government national planning policy framework, which would outweigh any local requirement for affordable housing.

- In 2015, the DNPA found in favour of the application to extend the quarry at Yennadon, but the decision has still not been formally announced and discussions with the owners are continuing. For it to take effect, the common land would need to be de-registered. An application to deregister the quarry extension under the Commons Act 2006, section 16 will therefore be submitted, and an area of agreed land will be registered as common land in replacement.

(iv) Projects, partnerships and other activities

The DPA continued to provide funding and/or management support to the following activities:

- We continued to provide a reduced level of financial support for the maintenance work needed to care for the garden to the rear of the visitor centre in Princetown.

- Decisions on the storage and future uses of our archived material were placed on hold due to our inability to access the office for long periods at a time. However, we were able to answer questions from members and the general public and provide information to help with their research. Several DPA staff and Trustees visited the South-west Heritage Centre shortly before lockdown, to confirm that it owns a great deal of material relevant to the DPA, none of it catalogued. We are investigating the possibility of DPA volunteers helping with this task once restrictions are lifted. We also found an original work by Robert Burnard detailing his family's connections with Dartmoor. This historically important book is in poor condition and we will investigate the possibility of the DPA contributing to its restoration.

- The Moor than meets the Eye "Moor Boots" project came to an end this period and Trustees agreed to fund a three-year DPA follow-up project. The objective will be to help young disadvantaged children to carry out expedition or conservation activities and enable them to visit, enjoy and respect the National Park. Owing to Covid, it was not possible for schools to participate in 2020. Once restrictions are lifted, we will commence discussions with potential school and partner organisations.

- DPA staff and Trustees continued to participate in meetings of the Peatland Partnership steering group, which took place by videoconferencing. This group of some twenty organisations is reviewing the condition of Dartmoor Peatlands, identifying areas which have been especially badly damaged and carrying out appropriate restoration work.

  In May 2018 it was awarded £2 million by DEFRA to restore 1680Ha of peatland on Exmoor, Dartmoor and Bodmin Moor. Restoration work has been completed at two sites on Dartmoor and a third is approximately 55% complete.

  In 2020, DEFRA invited further applications to the Nature for Climate Fund, for peatland restoration on new sites, with restoration to be completed by the end of financial year 2020/2021. £922,523 was awarded to the Partnership in October 2020, of which £450,300 is to be spent on three new Dartmoor sites, adding a further 129.05Ha of peatland restoration.

  Although Covid restrictions and problems with an unexploded ordnance survey delayed the start of restoration in 2020, work finally got under way and preparations for restoration of three new sites is nearly complete.

  Additional work will also be completed through a combination of additional Nature for Climate funding from DEFRA, Natural Flood Management Funding from the Environment Agency and Our Common Cause funding from the Heritage Lottery Fund.

- In September 2019 we approached the Devonshire Association to see whether they would be interested in a joint activity to commemorate the 100th anniversary of the death of Robert Burnard, a founder member of both organisations, which would take place in 2020. They confirmed their willingness to work with us and a number of meetings took place to plan an exhibition at the Museum of Dartmoor Life in September 2020. The Dartmoor Trust also agreed to participate.

  A considerable amount of research took place and some original archive material was found. Unfortunately, Covid meant that the exhibition could not go ahead as planned. However, an exhibition of some sort will take place in 2021, possibly using the Burnard material as part of an event to commemorate the 70th Anniversary of the designation of Dartmoor as a National Park.

- In October 2019 DPA Trustees agreed to provide match funding towards a bid to the National Lottery Heritage Fund for the "Our Common Cause" project. This is an initiative led by the Foundation for Common Land, with around a dozen other participating organisations. OCC will conserve and enhance the heritage of Commons and Commoning in upland England, working in the Lake District, Dartmoor, the Yorkshire Dales and Shropshire Hills. It will directly improve the management of almost 30,000ha of upland common, including many fragile ecosystems, and will bring people together. The Dartmoor aspect of the project will work with three commons - Bridestowe and Sourton; Harford and Ugborough and Holne Moor.

  In April 2020 the project was awarded funding by the National Lottery Heritage Fund for the Delivery Phase. This will run for three and a half years with a total budget of £3.1 million, of which £1.9 million is from the Heritage Fund and the balance from a range of partners and grant giving trusts. The Delivery Phase, which was originally scheduled to start in the Spring of 2020, will be delayed by a year due to Covid. The DPA will participate as a member of the Dartmoor Local Area Group.

- The DPA agreed to provide funding to the noted Dartmoor Archaeologist, Phil Newman, to support his research into peat charcoal over the next three years. His discovery of thirteen clusters of mounds with the potential to be peat charcoal burning platforms should provide substantive material evidence for an industrial activity previously known only from documentation. This is an opportunity for the DPA to support an important research project carried out by one of Dartmoor's foremost archaeologists.

  Due to Covid, work on the first phase of the research started some month later than originally planned and was then further delayed by lockdown restrictions. As soon as the lockdown is lifted, the rest of the first phase fieldwork will be completed and summarised in a report. It is hoped that this will be available in August 2021.

- DPA Trustees agreed to publish a book of short guided walks aimed at new walkers on the moors and people who do not wish to go on long, strenuous walks, with the rights owned by the DPA. This built on the programme of short walks led by DPA Trustee, Dr Keith Ryan. Keith completed the book in December 2020 and it was extremely well received by members, reviewers and the general public. Sales have already exceeded expectations.

- In August 2020, the DPA was approached by one of its life members, who wished to sell a piece of open access moorland, containing a number of archaeological monuments. In a majority vote, Trustees agreed that this would meet the DPA's Objects, that it was a charitable purpose and an appropriate use of the Association's funds. They also agreed that discussions about purchasing the land should take place with the vendor, subject to satisfactory searches; to obtaining a valuation which supported the asking price; and carrying out a detailed risk assessment. Unfortunately, the valuation was significantly lower than the asking price. Discussions will continue in 2021.

- In the Spring of 2020, the then Chairman of Trustees and the Chief Executive, entered into correspondence with Dartmoor Commoners about restricting the duration of swaling on the moor. Although the DPA supports this traditional practice, we feel that the duration needs to be reviewed and shortened, to protect ground-nesting birds. This was not well-received by the commoners and the DNPA offered to host a meeting with representatives of the commoners, the DPA and Natural England to discuss the matter. Once again, Covid intervened and the meeting did not take place. We will try to re-convene it when the time is right and feel this is an important issue – particularly against the background of calls from a number of organisations for a complete ban on burning.

- Shortly before the introduction of Covid restrictions, the DPA's trustees contacted the DNPA to object to the positioning of signage at the Combestone Tor car park. Further discussions were overtaken by Covid, and attention then became focussed upon the influx of visitors in the summer, and the associated anti-social behaviour of a minority of them. We consider that parking, sustainable transport and visitor management will be critical issues in the future. The DPA will continue to lobby for the DNPA to be given the resources and powers needed to manage these problems.

(v) Administration & Governance

- In 2020, the work needed to complete the transition of the DPA from an unincorporated association to a Charitable Incorporated Organisation (CIO) was completed. The move to using the Natwest as the Association's principal bankers went smoothly and is working well. We received recognition as a charity from HMRC and were able to claim Gift Aid in the name of the CIO.

- Over recent years it had become apparent it was virtually impossible to prepare financial statements for a 31st March year-end in time for them to be independently examined and presented to an AGM traditionally held in late May. Accordingly, the Trustees took the step of changing the year-end to 31st December. This will mean that financial "year" 2020 will actually last for nine months, before we move to a financial year in line with the calendar year in 2021.

- The Annual General Meeting due to be held during the Spring Bank Holiday weekend, was initially postponed, as it became clear that holding it would not be possible because of government travel and social-distancing regulations. Once it became clear that it would not be possible to hold a face-to-face AGM in the time stipulated in the DPA's Constitution, the decision was taken to conduct the necessary business by a postal ballot of members, supported by a dedicated page on the Association's website.

  This took place in August 2020 and members were asked to vote on resolutions to receive the minutes of the 2019/2020 AGM, together with the Trustees' Annual Report & Financial Statements for that year. They were also asked to vote on resolutions to elect Trustees and Vice-presidents. Of the papers returned, 9 were spoiled, or received too late; there were 16 abstentions; 98.65% voted in favour of the resolutions and 0.10% voted against them.

- During 2020, the DPA's Trustees reviewed a number of the Association's activities, including its Financial Policy and the Risk Management Process. Priorities for the next financial year will include Succession Planning and a formal process for the Recruitment and Appointment of new Trustees.

- Two changes were made to the Association's Trustees during the period. Norman Cowling stepped down as Trustee and Chairman in May 2020. He was succeeded as Chairman by John Howell, an existing Trustee, and replaced as a Trustee by Claude Williams, a long-standing DPA volunteer. At the AGM, Norman was elected as a Vice-president and in that role will continue to be involved in some of the Association's strategic activities. Derek Collins stepped down as Trustee in November 2020, but will continue his valuable work with the Conservation and Land Management groups, and managing the DPA's merchandising.

- These changes resulted in a vacancy for a new Trustee. Discussions took place with a DPA member who was interested in the position but she decided not to proceed for family reasons. Trustees subsequently decided that a formal process for recruiting new Trustees should be introduced and this will be put in place in Spring 2021.

(vi) Conservation

- The activities of the Volunteer Group were reduced but, with help from our advisor on Health and Safety, they were able to adjust their way of working to be Covid-safe and run an almost normal programme of events during the summer and early autumn. The largest summer bracken control project is at the Bronze Age Settlement on Buckland Common. Volunteers have been working there for 4 years, gradually extending the area where growth has been reduced by cutting repeatedly. During this period, for the first time, they were able to clear the entire site and leave it visible. The work there prompted several interested enquiries from passing walkers and we have had several enquiries from would-be volunteers.

- The DPA's land at Sharpitor was subject to an act of vandalism in the Spring, when graffiti was sprayed onto one of the rocks at the summit. Action to remove it was delayed by Covid restrictions, but eventually, volunteers braved a bitterly cold day and a strong wind to carry water and removal spray to the tor and scrub it off.

(vii) Land Management

Although work was necessarily curtailed, throughout much of the period our volunteers managed to carry out necessary work on DPA land.

Towards the end of the year, Hilary Marshall retired after many years of managing the DPA's land. Her abilities and commitment will be greatly missed. After a rigorous recruitment process we are pleased to welcome Hannah Gibbons who has taken over Hilary's role as our Land Management contractor.

(viii) Walks & Events

Although a few guided walks took place before lockdown in March, none took place between then and the end of the year. "Virtual" walks were placed on the website and Julia Quant, who organises the walks schedule loaded a weekly quiz, with some fascinating (and extremely difficult!) questions.

The Dartmoor shows did not take place in 2020, which had some impact – though not as much as expected – on merchandising and new memberships. Sales of Christmas cards, leisurewear and merchandise all performed well and exceeded expectations.

(D) FINANCIAL REVIEW

(i) Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future.

(ii) Finance Overview and Policies

(a) Most of the Charity's income is obtained from legacies and membership subscriptions, the use of which is unrestricted to particular purposes.

(b) During the period ended 31st December 2020, the Charity received total income of £113,649 and incurred total expenditure of £81,834. The excess of income over expenditure for the year was £31,815.

(c) At the year end the Charity had total reserves of £1,640,171 with designated reserves of £1,582,386 and unrestricted free reserves totalling £57,785. Reserves are needed to bridge the gap between the spending

and receiving of income to cover unplanned activities and other expenditure. The Trustees consider that the ideal level of free reserves as at 31st December 2020 would be approximately 1 year's expense, or £110,000.

(d) The Charity had no reserves in deficit at 31st December 2020.

(e) At 31st December 2020 the net book value of fixed assets was £111,000 and movements in tangible fixed assets are shown in note 13 to the financial statements.

(f) Key financial policies adopted or reviewed during the period include the Finance Policy, which lays out the framework for financial management, including financial responsibilities of the Board, managers, budget holders and other staff, as well as delegated authority for spending. The Association's Investment Policy was also reviewed by the Trustees.

(iii) Investment Policy and Performance

The DPA continues to take a moderate approach to risk in relation to the investment of its funds, with a policy of maintaining capital growth and taking income to support operational working capital requirements. Funds are currently invested through Thomas Westcott, Chartered Financial Planners and St. James's Place Wealth Management. These organisations carry out an annual performance review with the DPA Board of Trustees, who approve any changes to policy or disposition of funds.

Despite market volatility, our investments held up well in 2020. As at 31st December 2019 the value of the investments managed by Thomas Westcott and St. James's Place was £1,462,845. By 31st December 2020 this figure had increased slightly to £1,467,386 and we had also withdrawn income of £43,750. This was a satisfactory performance during a period which included Brexit, Covid and the US election.

(E) METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

As set out in the Constitution, the Chairman is nominated by the Board of Trustees. New Trustees are appointed by existing Trustees and the members of the Association, serve for a period of three years and are then eligible for immediate re-election for a second three-year term. No Officer or Trustee shall serve more than three consecutive terms, but they shall be eligible for re-election one or more years after the end of their third term. The Constitution provides for a minimum of 3 Trustees, and a maximum of 12, including the Chair and Vice-Chair. The members of the CIO or the Trustees have the power to appoint a further Trustee(s) at any time, provided that the limit on the number of Trustees would not as a result be exceeded.

All members are circulated with invitations to nominate Trustees prior to the AGM, advising them of any retiring Trustees and requesting nominations for the AGM. When considering co- opting Trustees, the Board has regard to the requirement for any specialist skills needed.

When appointing new Trustees, the Board will give consideration to the skills and experience mix of existing Trustees in order to ensure that the Board has the necessary skills to contribute fully to the Charity's development.

The training and induction provided for new Trustees will depend upon their existing experience but will always include a familiarisation visit to the Association's office and a chance to meet staff. All Trustees are provided with copies of the Constitution; the latest Trustees' Annual Report and Statement of Accounts; policies, procedures, minutes, budgets, plans and other documents that they will need to undertake their role as Trustees. As there are normally only one or two new Trustees a year, induction tends to be done informally and is tailored specifically to the individual.

(F) ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees normally meets once each quarter. The Board establishes an overall framework for the governance of the Charity and determines membership, terms of reference and procedures for any other groups established to perform specific tasks over a defined timescale. It receives reports from these groups for ratification.

Subject to any necessary approvals being obtained at the AGM, the following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chairman and/or Vice Chairman, to approve the annual budget and approve expenditure requests.

The Trustees are responsible for setting strategy, reviewing policies, adopting an annual financial plan and budget, approving the statutory accounts, preparing the Annual Report, monitoring the performance of the Association by the use of budgets and other data, and making major decisions about its direction, capital expenditure, granting funding and staff appointments.

(G) RELATED PARTY RELATIONSHIPS

None of the Trustees receive remuneration or other benefit from their work with the Charity. Out of pocket expenses can be claimed for work carried out on behalf of the Association. Details of such payments to Trustees are disclosed in note 11.

(H) RISK MANAGEMENT

The Board maintains and reviews a register of the risks facing the Association and has taken steps to ensure that policies and systems to mitigate risks are in place and monitored. These include:

- Employing professional staff with appropriate skills and training.
- Monitoring progress regularly against the annual Income and Expenditure and Cash Flow plans.
- Scrutiny of financial performance by the Trustees (including a Trustee with specific responsibility for financial oversight) and the Chief Executive.

The principal risks faced by the Charity are:

- Operational risk – with a very small number of employees, the departure of key staff would lead to loss of experience, skills and the ability to operate key systems, and would impact adversely upon strategic and operational priorities.
- Long-term continuation of the restrictions associated with the Covid virus and the potential impact upon finances, investment income, membership numbers and the viability of key partners.

At present the Trustees believe that risks associated with compliance, governance, management and financial controls are low.

(I) PLANS FOR FUTURE PERIODS

In addition to carrying out operational, administrative, conservation and land management activities, the DPA's Trustees have identified the following areas as high priorities for the future:

- Fund research into a Dartmoor-related topic.
- Produce and publish at least one DPA publication
- Create a project to help disadvantaged children to access Dartmoor.
- Create a DPA annual award for a Dartmoor-related activity.
- Identify new opportunities to work in partnership with other organisations to further the Association's objectives. Review relationships with key stakeholders and partners.
- Work with other organisations to lobby for implementation of appropriate recommendations in the Glover Landscapes Review which, in the opinion of the Trustees, will benefit the English National Parks.
- Work with the DNPA and other organisations to prevent the anti-social behaviour exhibited by a minority of visitors.
- Formulate a DPA policy on parking and sustainable transport in the National Park and lobby for the implementation of appropriate policies.
- Review the Association's performance in the areas of Communications & Public Relations; Fundraising; and Membership recruitment. Assess how this can be improved and any additional resource requirements.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

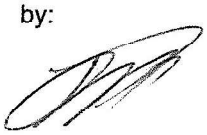
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the Board of Trustees on 21st May 2021 and signed on their behalf, by:



John Howell
Chairman

DARTMOOR PRESERVATION ASSOCIATION

INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DARTMOOR PRESERVATION ASSOCIATION ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the period ended 31 December 2020.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Bishop Fleming LLP

Dated: 4th June 2021

Pamela Tuckett

FCA, DChA

BISHOP FLEMING LLP
Chartered Accountants
Plymouth

DARTMOOR PRESERVATION ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 9 months ended 31 December 2020 £	Restricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £	Total funds 12 months ended 31 March 2020 £
INCOME FROM:					
Donations and legacies	3	**54,103**	**2,500**	**56,603**	8,361
Charitable activities	4	**23,616**	**250**	**23,866**	26,602
Other trading activities	5	**3,804**	**-**	**3,804**	9,093
Investments	6	**29,376**	**-**	**29,376**	24,056
TOTAL INCOME		**110,899**	**2,750**	**113,649**	68,112
EXPENDITURE ON:					
Raising funds	7	**2,079**	**-**	**2,079**	4,960
Charitable activities	8	**77,005**	**2,750**	**79,755**	110,292
TOTAL EXPENDITURE		**79,084**	**2,750**	**81,834**	115,252
NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED GAINS/(LOSSES)		**31,815**	**-**	**31,815**	(47,140)
OTHER RECOGNISED GAINS/(LOSSES):					
Gains/(losses) on revaluation of fixed assets		**243,131**	**-**	**243,131**	(136,189)
NET MOVEMENT IN FUNDS		**274,946**	**-**	**274,946**	(183,329)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**1,365,225**	**-**	**1,365,225**	1,548,554
Net movement in funds		**274,946**	**-**	**274,946**	(183,329)
TOTAL FUNDS CARRIED FORWARD		**1,640,171**	**-**	**1,640,171**	1,365,225

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 20 to 34 form part of these financial statements.

DARTMOOR PRESERVATION ASSOCIATION

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note		31 December 2020 £		31 March 2020 £
FIXED ASSETS					
Tangible assets	13		**111,000**		115,882
Investments	14		**1,471,386**		1,238,255
			1,582,386		1,354,137
CURRENT ASSETS					
Debtors	15	**3,768**		1,960	
Cash at bank and in hand		**66,504**		22,849	
		70,272		24,809	
Creditors: amounts falling due within one year	16	**(12,487)**		(13,721)	
NET CURRENT ASSETS			**57,785**		11,088
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,640,171**		1,365,225
NET ASSETS EXCLUDING PENSION ASSET			**1,640,171**		1,365,225
TOTAL NET ASSETS			**1,640,171**		1,365,225
CHARITY FUNDS					
Restricted funds	18		**-**		-
Unrestricted funds	18		**1,640,171**		1,365,225
TOTAL FUNDS			**1,640,171**		1,365,225

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



John Howell
Chairman

Date: 21st May 2021

The notes on pages 20 to 34 form part of these financial statements.

1. GENERAL INFORMATION

The charity is a charitable incorporated organisation, registered with the Charity Commission. The registered office is Old Duchy Hotel, Tavistock Road, Princetown, Yelverton, Devon, PL20 6QF.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Dartmoor Preservation Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The CIO was incorporated in the year ended 31 March 2020, and all assets and liabilities were transferred from the old unincorporated organisation.

2.2 INCOME

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold land	- Land - not depreciated
Motor vehicles	- 5 years straight line

2.6 INVESTMENTS

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. ACCOUNTING POLICIES (continued)

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 PENSIONS

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

2.12 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 9 months ended 31 December 2020 £	Restricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Donations	1,950	-	**1,950**
Legacies	52,153	-	**52,153**
Government grants	-	2,500	**2,500**
	54,103	2,500	**56,603**

	Unrestricted funds 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
Donations	7,341	7,341
Legacies	1,020	1,020
	8,361	8,361

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 9 months ended 31 December 2020 £	Restricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Membership	18,524	-	**18,524**
Land management	5,092	250	**5,342**
TOTAL 2020	23,616	250	**23,866**

4. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Unrestricted funds 12 months ended 31 March 2020 £	Restricted funds 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
Membership	17,132	-	17,132
Land management	9,220	250	9,470
TOTAL 2020	26,352	250	26,602

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from fundraising events

	Unrestricted funds 9 months ended 31 December 2020 £	**Total funds 9 months ended 31 December 2020 £**
External sales	3,804	**3,804**

	Unrestricted funds 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
External Sales	6,905	6,905
Activities	2,188	2,188
	9,093	9,093

6. INVESTMENT INCOME

	Unrestricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Investment income	29,376	29,376

	Unrestricted funds 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
Income from local listed investments	24,056	24,056

7. EXPENDITURE ON RAISING FUNDS

FUNDRAISING TRADING EXPENSES

	Unrestricted funds 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
External sales	2,079	2,079

7. EXPENDITURE ON RAISING FUNDS (CONTINUED)

FUNDRAISING TRADING EXPENSES (CONTINUED)

	Unrestricted funds 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
External Sales	4,960	4,960

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Unrestricted funds 9 months ended 31 December 2020 £	**Restricted funds 9 months ended 31 December 2020 £**	**Total funds 9 months ended 31 December 2020 £**
Direct costs	77,005	2,750	**79,755**

	Unrestricted funds 12 months ended 31 March 2020 £	Restricted funds 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
Direct costs	110,042	250	110,292

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 9 months ended 31 December 2020 £	Support costs 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Charitable expenditure	11,477	68,278	**79,755**

	Activities undertaken directly 12 months ended 31 March 2020 £	Support costs 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
Charitable expenditure	17,191	93,101	110,292

Analysis of support costs

	Activities 9 months ended 31 December 2020 £	Total funds 9 months ended 31 December 2020 £
Staff costs	36,410	**36,410**
Depreciation	4,882	**4,882**
Membership	10,460	**10,460**
Accommodation	1,259	**1,259**
Office expenses	12,495	**12,495**
Subscriptions	2,772	**2,772**
	68,278	**68,278**

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

Analysis of support costs (continued)

	Activities 12 months ended 31 March 2020 £	Total funds 12 months ended 31 March 2020 £
Staff costs	48,072	48,072
Depreciation	4,880	4,880
Membership	9,531	9,531
Accommodation	2,625	2,625
Office Expenses	19,997	19,997
Subscriptions	7,693	7,693
Other staff costs	60	60
Sundry expenses	243	243
	93,101	93,101

10. INDEPENDENT EXAMINER'S REMUNERATION

	9 months ended 31 December 2020 £	12 months ended 31 March 2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**2,240**	2,175

11. STAFF COSTS

	9 months ended 31 December 2020 £	12 months ended 31 March 2020 £
Wages and salaries	**35,857**	47,358
Contribution to defined contribution pension schemes	**553**	714
	36,410	48,072

The average number of persons employed by the charity during the period was as follows:

	9 months ended 31 December 2020 No.	12 months ended 31 March 2020 No.
Employees	**3**	3

No employee received remuneration amounting to more than £60,000 in either year.

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel. The total remuneration received by key management personnel was £21,000 (March 2020: £28,000). Trustees are not remunerated for their role as Trustees.

12. TRUSTEES' REMUNERATION AND EXPENSES

During the period, no Trustees received any remuneration or other benefits (March 2020: £NIL).

During the period ended 31 December 2020, expenses totalling £1,257 were reimbursed or paid directly to 3 Trustees (March 2020: £3,722 to 3 Trustees).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Total £
COST OR VALUATION			
At 1 April 2020	**111,000**	**24,399**	**135,399**
At 31 December 2020	**111,000**	**24,399**	**135,399**
DEPRECIATION			
At 1 April 2020	**-**	**19,517**	**19,517**
Charge for the period	**-**	**4,882**	**4,882**
At 31 December 2020	**-**	**24,399**	**24,399**
NET BOOK VALUE			
At 31 December 2020	**111,000**	**-**	**111,000**
At 31 March 2020	111,000	4,882	115,882

14. FIXED ASSET INVESTMENTS

	Listed investments £
COST OR VALUATION	
At 1 April 2020	**1,238,255**
Disposals	**(10,000)**
Revaluations	**243,131**
AT 31 DECEMBER 2020	**1,471,386**
NET BOOK VALUE	
AT 31 DECEMBER 2020	**1,471,386**
AT 31 MARCH 2020	1,238,255

15. DEBTORS

	31 December 2020 £	31 March 2020 £
DUE WITHIN ONE YEAR		
Prepayments and accrued income	**3,768**	1,960

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2020 £	31 March 2020 £
Accruals and deferred income	**12,487**	13,721

17. FINANCIAL INSTRUMENTS

	31 December 2020 £	31 March 2020 £
FINANCIAL ASSETS		
Financial assets measured at fair value through income and expenditure	**66,504**	22,849

Financial assets measured at fair value through income and expenditure comprise of cash at bank.

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT PERIOD

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
Investment funds	1,238,255	-	-	(10,000)	243,131	1,471,386
Fixed assets	115,882	-	(4,882)	-	-	111,000
	1,354,137	-	(4,882)	(10,000)	243,131	1,582,386
GENERAL FUNDS						
General funds	11,088	110,899	(74,202)	10,000	-	57,785
TOTAL UNRESTRICTED FUNDS	1,365,225	110,899	(79,084)	-	243,131	1,640,171
RESTRICTED FUNDS						
Government grants	-	2,750	(2,750)	-	-	-
TOTAL OF FUNDS	1,365,225	113,649	(81,834)	-	243,131	1,640,171

Designated Funds
Investment funds and fixed assets represent funds unavailable for day to day use within the charity, and held in either long term investment portfolios or functional fixed assets.

Restricted funds include one off restricted grants for specific projects and discretionary COVID grants.

18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR PERIOD

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
Investment funds	1,374,444	-	-	-	(136,189)	1,238,255
Fixed assets	98,762	-	(4,880)	22,000	-	115,882
	1,473,206	-	(4,880)	22,000	(136,189)	1,354,137
GENERAL FUNDS						
General funds	57,669	67,862	(110,122)	(4,321)	-	11,088
TOTAL UNRESTRICTED FUNDS	1,530,875	67,862	(115,002)	17,679	(136,189)	1,365,225
RESTRICTED FUNDS						
Land appeal funds	17,679	-	-	(17,679)	-	-
Government grants	-	250	(250)	-	-	-
	17,679	250	(250)	(17,679)	-	-
TOTAL OF FUNDS	1,548,554	68,112	(115,252)	-	(136,189)	1,365,225

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 31 December 2020 £	Total funds 31 December 2020 £
Tangible fixed assets	111,000	**111,000**
Fixed asset investments	1,471,386	**1,471,386**
Current assets	70,272	**70,272**
Creditors due within one year	(12,487)	**(12,487)**
TOTAL	1,640,171	**1,640,171**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Unrestricted funds 31 March 2020 £	Total funds 31 March 2020 £
Tangible fixed assets	115,882	115,882
Fixed asset investments	1,238,255	1,238,255
Current assets	24,809	24,809
Creditors due within one year	(13,721)	(13,721)
TOTAL	1,365,225	1,365,225

20. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £553 (March 2020: £714). Contributions totalling £NIL (March 2020: £NIL) were payable to the fund at the balance sheet date and are included in creditors.

21. RELATED PARTY TRANSACTIONS

The charity has not entered into any related party transaction during the period, nor are there any outstanding balances owing between related parties and the charity at 31 December 2020.

22. CONTROLLING PARTY

The charity is controlled by the Trustees.