

Charity number: 1182974

**DARTMOOR PRESERVATION ASSOCIATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

## **DARTMOOR PRESERVATION ASSOCIATION**

### **CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	<b>1</b>
<b>Trustees' report</b>	<b>2</b>
<b>Independent examiner's report</b>	<b>17</b>
<b>Statement of financial activities</b>	<b>18</b>
<b>Balance sheet</b>	<b>19</b>
<b>Notes to the financial statements</b>	<b>20 - 34</b>

## DARTMOOR PRESERVATION ASSOCIATION

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 DECEMBER 2020

---

<b>Trustees</b>	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)
<b>Charity registered number</b>	1182974
<b>Principal office</b>	Old Duchy Hotel Tavistock Road Princetown Yelverton Devon PL20 6QF
<b>Chief executive officer</b>	Phil Hutt
<b>Accountants</b>	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN
<b>Bankers</b>	Natwest Bank plc 1 Church Street St Austell Cornwall PL25 4AW
<b>Solicitors</b>	Trowers & Hamlins The Senate Southernhay Gardens Exeter Devon EX1 1UG

## **DARTMOOR PRESERVATION ASSOCIATION**

### **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.



## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

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-leaved 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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

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 1<sup>st</sup> 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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

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](http://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>

## DARTMOOR PRESERVATION ASSOCIATION

### TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

---

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.

## DARTMOOR PRESERVATION ASSOCIATION

### TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

---

- 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.

## DARTMOOR PRESERVATION ASSOCIATION

### TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

---

#### (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.



## DARTMOOR PRESERVATION ASSOCIATION

### TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

---

#### (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 100<sup>th</sup> 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 70<sup>th</sup> Anniversary of the designation of Dartmoor as a National Park.

## DARTMOOR PRESERVATION ASSOCIATION

### TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

---

- 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.



## DARTMOOR PRESERVATION ASSOCIATION

### TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

---

#### (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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

#### **(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

## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

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 31<sup>st</sup> December 2019 the value of the investments managed by Thomas Westcott and St. James's Place was £1,462,845. By 31<sup>st</sup> 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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

#### **(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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

#### **(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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **TRUSTEES REPORT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

#### **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:



Pamela Tuckett

Dated: 4th June 2021

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 £
<b>INCOME FROM:</b>					
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
<b>TOTAL INCOME</b>		<b>110,899</b>	<b>2,750</b>	<b>113,649</b>	<b>68,112</b>
<b>EXPENDITURE ON:</b>					
Raising funds	7	2,079	-	2,079	4,960
Charitable activities	8	77,005	2,750	79,755	110,292
<b>TOTAL EXPENDITURE</b>		<b>79,084</b>	<b>2,750</b>	<b>81,834</b>	<b>115,252</b>
<b>NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED GAINS/(LOSSES)</b>		<b>31,815</b>	<b>-</b>	<b>31,815</b>	<b>(47,140)</b>
<b>OTHER RECOGNISED GAINS/(LOSSES):</b>					
Gains/(losses) on revaluation of fixed assets		243,131	-	243,131	(136,189)
<b>NET MOVEMENT IN FUNDS</b>		<b>274,946</b>	<b>-</b>	<b>274,946</b>	<b>(183,329)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		1,365,225	-	1,365,225	1,548,554
Net movement in funds		274,946	-	274,946	(183,329)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,640,171</b>	<b>-</b>	<b>1,640,171</b>	<b>1,365,225</b>

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 £
<b>FIXED ASSETS</b>			
Tangible assets	13	111,000	115,882
Investments	14	1,471,386	1,238,255
		<u>1,582,386</u>	<u>1,354,137</u>
<b>CURRENT ASSETS</b>			
Debtors	15	3,768	1,960
Cash at bank and in hand		66,504	22,849
		<u>70,272</u>	<u>24,809</u>
Creditors: amounts falling due within one year	16	(12,487)	(13,721)
		<u>57,785</u>	<u>11,088</u>
<b>NET CURRENT ASSETS</b>		<u>57,785</u>	<u>11,088</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,640,171</u>	<u>1,365,225</u>
<b>NET ASSETS EXCLUDING PENSION ASSET</b>		<u>1,640,171</u>	<u>1,365,225</u>
<b>TOTAL NET ASSETS</b>		<u><u>1,640,171</u></u>	<u><u>1,365,225</u></u>
<b>CHARITY FUNDS</b>			
Restricted funds	18	-	-
Unrestricted funds	18	1,640,171	1,365,225
<b>TOTAL FUNDS</b>		<u><u>1,640,171</u></u>	<u><u>1,365,225</u></u>

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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

#### **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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

#### **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.

## **DARTMOOR PRESERVATION ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

#### **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.

**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**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
	<u>54,103</u>	<u>2,500</u>	<u>56,603</u>

	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
	<u>8,361</u>	<u>8,361</u>

**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
<b>TOTAL 2020</b>	<u>23,616</u>	<u>250</u>	<u>23,866</u>

# **DARTMOOR PRESERVATION ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020**

### **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
<b>TOTAL 2020</b>	<b>26,352</b>	<b>250</b>	<b>26,602</b>

### **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
	<b>9,093</b>	<b>9,093</b>

**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

**6. INVESTMENT INCOME**

	<b>Unrestricted funds 9 months ended 31 December 2020 £</b>	<b>Total funds 9 months ended 31 December 2020 £</b>
Investment income	<u>29,376</u>	<u>29,376</u>

	<b>Unrestricted funds 12 months ended 31 March 2020 £</b>	<b>Total funds 12 months ended 31 March 2020 £</b>
Income from local listed investments	<u>24,056</u>	<u>24,056</u>

**7. EXPENDITURE ON RAISING FUNDS**

**FUNDRAISING TRADING EXPENSES**

	<b>Unrestricted funds 9 months ended 31 December 2020 £</b>	<b>Total funds 9 months ended 31 December 2020 £</b>
External sales	<u>2,079</u>	<u>2,079</u>

**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**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



**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**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

**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**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
	<u>93,101</u>	<u>93,101</u>

**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	<u>2,240</u>	<u>2,175</u>

## DARTMOOR PRESERVATION ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

#### 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
	<u>36,410</u>	<u>48,072</u>

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	<u>3</u>	<u>3</u>

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).

**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Motor vehicles £	Total £
<b>COST OR VALUATION</b>			
At 1 April 2020	111,000	24,399	135,399
At 31 December 2020	111,000	24,399	135,399
<b>DEPRECIATION</b>			
At 1 April 2020	-	19,517	19,517
Charge for the period	-	4,882	4,882
At 31 December 2020	-	24,399	24,399
<b>NET BOOK VALUE</b>			
At 31 December 2020	111,000	-	111,000
At 31 March 2020	111,000	4,882	115,882

**14. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>COST OR VALUATION</b>	
At 1 April 2020	1,238,255
Disposals	(10,000)
Revaluations	243,131
<b>AT 31 DECEMBER 2020</b>	<b>1,471,386</b>
<b>NET BOOK VALUE</b>	
<b>AT 31 DECEMBER 2020</b>	<b>1,471,386</b>
AT 31 MARCH 2020	1,238,255

**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**15. DEBTORS**

	<b>31 December 2020 £</b>	<b>31 March 2020 £</b>
<b>DUE WITHIN ONE YEAR</b>		
Prepayments and accrued income	<b>3,768</b>	<b>1,960</b>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31 December 2020 £</b>	<b>31 March 2020 £</b>
Accruals and deferred income	<b>12,487</b>	<b>13,721</b>

**17. FINANCIAL INSTRUMENTS**

	<b>31 December 2020 £</b>	<b>31 March 2020 £</b>
<b>FINANCIAL ASSETS</b>		
Financial assets measured at fair value through income and expenditure	<b>66,504</b>	<b>22,849</b>

Financial assets measured at fair value through income and expenditure comprise of cash at bank.

**DARTMOOR PRESERVATION ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

**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 £
<b>UNRESTRICTED FUNDS</b>						
<b>DESIGNATED FUNDS</b>						
Investment funds	1,238,255	-	-	(10,000)	243,131	1,471,386
Fixed assets	115,882	-	(4,882)	-	-	111,000
	<u>1,354,137</u>	<u>-</u>	<u>(4,882)</u>	<u>(10,000)</u>	<u>243,131</u>	<u>1,582,386</u>
<b>GENERAL FUNDS</b>						
General funds	<u>11,088</u>	<u>110,899</u>	<u>(74,202)</u>	<u>10,000</u>	<u>-</u>	<u>57,785</u>
<b>TOTAL UNRESTRICTED FUNDS</b>	<u>1,365,225</u>	<u>110,899</u>	<u>(79,084)</u>	<u>-</u>	<u>243,131</u>	<u>1,640,171</u>
<b>RESTRICTED FUNDS</b>						
Government grants	<u>-</u>	<u>2,750</u>	<u>(2,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OF FUNDS</b>	<u>1,365,225</u>	<u>113,649</u>	<u>(81,834)</u>	<u>-</u>	<u>243,131</u>	<u>1,640,171</u>

**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.

# DARTMOOR PRESERVATION ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

### 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 £
<b>UNRESTRICTED FUNDS</b>						
<b>DESIGNATED FUNDS</b>						
Investment funds	1,374,444	-	-	-	(136,189)	1,238,255
Fixed assets	98,762	-	(4,880)	22,000	-	115,882
	<u>1,473,206</u>	<u>-</u>	<u>(4,880)</u>	<u>22,000</u>	<u>(136,189)</u>	<u>1,354,137</u>
<b>GENERAL FUNDS</b>						
General funds	<u>57,669</u>	<u>67,862</u>	<u>(110,122)</u>	<u>(4,321)</u>	<u>-</u>	<u>11,088</u>
<b>TOTAL UNRESTRICTED FUNDS</b>	<u>1,530,875</u>	<u>67,862</u>	<u>(115,002)</u>	<u>17,679</u>	<u>(136,189)</u>	<u>1,365,225</u>
<b>RESTRICTED FUNDS</b>						
Land appeal funds	17,679	-	-	(17,679)	-	-
Government grants	-	250	(250)	-	-	-
	<u>17,679</u>	<u>250</u>	<u>(250)</u>	<u>(17,679)</u>	<u>-</u>	<u>-</u>
<b>TOTAL OF FUNDS</b>	<u>1,548,554</u>	<u>68,112</u>	<u>(115,252)</u>	<u>-</u>	<u>(136,189)</u>	<u>1,365,225</u>

## DARTMOOR PRESERVATION ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

#### 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)
<b>TOTAL</b>	<b>1,640,171</b>	<b>1,640,171</b>

##### 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)
<b>TOTAL</b>	<b>1,365,225</b>	<b>1,365,225</b>

#### 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.