

DARTMOOR PRESERVATION ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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DARTMOOR PRESERVATION ASSOCIATION

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DARTMOOR PRESERVATION ASSOCIATION

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

**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

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

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.

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

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

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.

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FOR THE YEAR ENDED 31 DECEMBER 2021**

(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.

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FOR THE YEAR ENDED 31 DECEMBER 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. 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

**TRUSTEES REPORT (CONTINUED)
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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.

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

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 possibility 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

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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.

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FOR THE YEAR ENDED 31 DECEMBER 2021**

- 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.

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(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.

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

(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.

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

(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.

**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
by:

and signed on their behalf,

John Howell
Chairman

DARTMOOR PRESERVATION ASSOCIATION

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.

DARTMOOR PRESERVATION ASSOCIATION

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:

Pamela Tuckett

Dated:

FCA, DChA

BISHOP FLEMING LLP

Chartered Accountants

Salt Quay House

4 North East Quay

Sutton Harbour

Plymouth

PL4 0BN

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DARTMOOR PRESERVATION ASSOCIATION

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.

DARTMOOR PRESERVATION ASSOCIATION

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
		<u>1,700,164</u>	<u>1,582,386</u>
Current assets			
Debtors	15	1,359	3,768
Cash at bank and in hand		115,737	66,504
		<u>117,096</u>	<u>70,272</u>
Creditors: amounts falling due within one year	16	(14,681)	(12,487)
Net current assets		<u>102,415</u>	<u>57,785</u>
Total net assets		<u><u>1,802,579</u></u>	<u><u>1,640,171</u></u>
Charity funds			
Restricted funds	17	2,000	-
Unrestricted funds	17	1,800,579	1,640,171
Total funds		<u><u>1,802,579</u></u>	<u><u>1,640,171</u></u>

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.

**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.

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

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.

DARTMOOR PRESERVATION ASSOCIATION

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

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	-	-	-
	<u>77,479</u>	<u>2,000</u>	<u>79,479</u>
	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>

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	<u>21,980</u>	<u>1,000</u>	<u>22,980</u>

DARTMOOR PRESERVATION ASSOCIATION

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

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

DARTMOOR PRESERVATION ASSOCIATION

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

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

DARTMOOR PRESERVATION ASSOCIATION

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

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

DARTMOOR PRESERVATION ASSOCIATION

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

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

DARTMOOR PRESERVATION ASSOCIATION

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

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).

DARTMOOR PRESERVATION ASSOCIATION

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

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

DARTMOOR PRESERVATION ASSOCIATION

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

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

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

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
	<u>1,582,386</u>	<u>-</u>	<u>-</u>	<u>117,778</u>	<u>1,700,164</u>
GENERAL FUNDS					
General funds	57,785	152,308	(109,678)	-	100,415
	<u>57,785</u>	<u>152,308</u>	<u>(109,678)</u>	<u>-</u>	<u>100,415</u>
TOTAL UNRESTRICTED FUNDS	<u>1,640,171</u>	<u>152,308</u>	<u>(109,678)</u>	<u>117,778</u>	<u>1,800,579</u>
RESTRICTED FUNDS					
Conservation Volunteers Grant	-	1,000	(1,000)	-	-
Land Purchase Donation	-	1,000	-	-	1,000
Conservation Donation	-	1,000	-	-	1,000
	<u>-</u>	<u>3,000</u>	<u>(1,000)</u>	<u>-</u>	<u>2,000</u>
TOTAL OF FUNDS	<u>1,640,171</u>	<u>155,308</u>	<u>(110,678)</u>	<u>117,778</u>	<u>1,802,579</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 YEAR ENDED 31 DECEMBER 2021**

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
	<u>1,354,137</u>	<u>-</u>	<u>(4,882)</u>	<u>(10,000)</u>	<u>243,131</u>	<u>1,582,386</u>
GENERAL FUNDS						
General funds	<u>11,088</u>	<u>110,899</u>	<u>(74,202)</u>	<u>10,000</u>	<u>-</u>	<u>57,785</u>
TOTAL UNRESTRICTED FUNDS	<u>1,365,225</u>	<u>110,899</u>	<u>(79,084)</u>	<u>-</u>	<u>243,131</u>	<u>1,640,171</u>
RESTRICTED FUNDS						
Land Purchase Donation	<u>-</u>	<u>2,750</u>	<u>(2,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OF FUNDS	<u><u>1,365,225</u></u>	<u><u>113,649</u></u>	<u><u>(81,834)</u></u>	<u><u>-</u></u>	<u><u>243,131</u></u>	<u><u>1,640,171</u></u>

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

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.