

Charity registration number: 1182974

# Dartmoor Preservation Association

Annual Report and Financial Statements  
for the Year Ended 31 December 2024



## **Dartmoor Preservation Association**

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## **Dartmoor Preservation Association**

### **Reference and Administrative Details**

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

# **Dartmoor Preservation Association**

## **Trustees' Report**

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

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

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

### **(A) STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

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

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

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

### **(B) OBJECTS AND POLICIES**

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

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

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

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

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

## **Dartmoor Preservation Association**

### **Trustees' Report (continued)**

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

The Association's policies are as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Dartmoor Preservation Association**

### **Trustees' Report (continued)**

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

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

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

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

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

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

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

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

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

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

## **Dartmoor Preservation Association**

### **Trustees' Report (continued)**

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

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

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

#### **Summary**

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

## Dartmoor Preservation Association

### Trustees' Report (continued)

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

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

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

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

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

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

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

##### **Our responsibilities with donations in support of the backpack camping appeal**

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

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

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

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

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

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



## Dartmoor Preservation Association

### Trustees' Report (continued)

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

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

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

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

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

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

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

#### Benefits to DPA

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

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

## Dartmoor Preservation Association

### Trustees' Report (continued)

#### The CER projects supported by DPA in 2024:

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

#### DEFRA review into SSSI condition and grazing on Dartmoor.

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

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

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

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

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

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

## Dartmoor Preservation Association

### Trustees' Report (continued)

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

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

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

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

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

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

## Dartmoor Preservation Association

### Trustees' Report (continued)

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

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

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

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

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

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

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

## Dartmoor Preservation Association

### Trustees' Report (continued)

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

- Our conservation team has once again been on the ground; working tirelessly on a variety of projects, such as the clearance of the Plymouth and Devonport Leats across Roborough Down; gorse and bracken clearance at Buckland Common Settlement. They have also undertaken habitat improvement projects, creating butterfly friendly habitats at Common Wood, near Horndon, and on Roborough Down.
- Throughout much of the year our volunteers managed to carry out necessary work on DPA land and this is planned to continue in 2024.
- Towards the end of 2024 the Trustees and Staff have begun initial discussion with several potential institutional partners, Inc. Natural England, DNPA and the University of Plymouth around how DPA land is managed.

#### (iii) Administration & Governance

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

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

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

### (D) FINANCIAL REVIEW

#### (i) Going concern

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

#### (ii) Finance Overview and Policies

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

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

## **Dartmoor Preservation Association**

### **Trustees' Report (continued)**

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

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

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

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

#### **(iii) Investment Policy and Performance**

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

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

#### **(E) METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

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

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

## Dartmoor Preservation Association

### Trustees' Report (continued)

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

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

#### (F) ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

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

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

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

## Dartmoor Preservation Association

### Trustees' Report (continued)

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

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

#### (G) RELATED PARTY RELATIONSHIPS

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

#### (H) RISK MANAGEMENT

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

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

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

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

#### (I) PLANS FOR FUTURE PERIODS- 2025 and beyond

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



1. Funds to support DNPA in its appeal against the backpack camping judgement, now in the Supreme Court. If case is won then develop a public access fund with excess donations.
2. To continue the DPA's membership of bodies such as the DNPA Cultural Heritage Advisory Group (CHAG).
3. Work with the DNPA and other organisations to prevent the introduction of the flawed aspects of the byelaw review, currently on hold pending the outcome of the Supreme Court backpack camping case.
4. Youth Art Competition. In collaboration with Roots Clothing.
5. Support and deliver a series of screenings for the Dartmoor Calling film including 2 or 3 'flagship' events for DPA members and supporters.
6. Lead partner for the Dartmoor Outdoor festival- plan, fund advertise, lead a number of specialist walks.
7. Critical Legal Conference Exeter. Organise and chair a round table discussion on land access rights.
8. Deliver Moor Boots 2025.
9. DPA's approach to our land holdings:
  - a. Expanded survey programme- invertebrates, breeding birds, lichens, flora and bryophytes.
  - b. Rewrite and publish land management plans for all 4 land holdings
  - c. Engage with the Dartmoor Central Farming Cluster to ensure Swincombe contributes to Landscape Recovery Area 2
  - d. Join National Nature Reserve partnership with DNPA land at Dendels Waste and Natural England at Dendels wood nature reserve.
  - e. Take advantage of new SFI and RPA grant schemes
10. Fund research into a Dartmoor-related topic.
11. Increase engagement with SWPP management team to ensure sufficient governance controls are in place to reflect the ambition and expanded scope of that project.
12. Identify opportunities to work in partnership with other organisations to further the Association's objectives. Review relationships with key stakeholders and partners.
13. DLUMG, represent the views of DPA members as a member of the group.
14. Formulate a DPA policy on parking and sustainable transport in the National Park and lobby for the implementation of appropriate policies.
15. Campaign publicly on National Park funding and DNPA funding in particular, setting out the gap between Govt. funding, real operating costs and ambition.
16. Investigate new income streams from grants and fundraising.

## Dartmoor Preservation Association

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

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

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

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


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

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

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



John Howell  
Chairman



Kate Ashbrook  
Trustee

## **Dartmoor Preservation Association**

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

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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



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

1 May 2025

## Dartmoor Preservation Association

### Statement of Financial Activities for the Year Ended 31 December 2024

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

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

The funds breakdown for 2023 is shown in note 19.

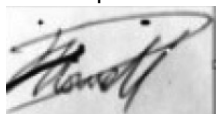
# Dartmoor Preservation Association

(Registration number: 1182974)

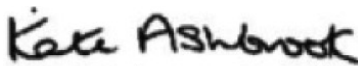
## Balance Sheet as at 31 December 2024

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

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



John Howell  
Chairman



Kate Ashbrook  
Trustee

The notes on pages 22 to 34 form an integral part of these financial statements.

## **Dartmoor Preservation Association**

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

#### **1 Accounting policies**

##### **Statement of compliance**

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

##### **Basis of preparation**

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

##### **Going concern**

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

##### **Income and endowments**

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

##### ***Donations and legacies***

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

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

##### ***Investment income***

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

## **Dartmoor Preservation Association**

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

#### **Expenditure**

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

#### ***Raising funds***

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

#### ***Charitable activities***

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

#### **Support costs**

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

#### **Governance costs**

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

#### **Taxation**

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

#### **Depreciation and amortisation**

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

##### **Asset class**

Motor vehicles

##### **Depreciation method and rate**

5 years straight line

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

## **Dartmoor Preservation Association**

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

#### **Fixed asset investments**

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

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

#### **Cash and cash equivalents**

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

#### **Fund structure**

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

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

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

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

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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



## **Dartmoor Preservation Association**

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

#### ***Recognition and measurement***

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

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

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

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

#### ***Investments***

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

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

#### ***Fair value measurement***

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

## Dartmoor Preservation Association

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

#### 2 Income from donations and legacies

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

#### 3 Income from charitable activities

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

#### 4 Income from other trading activities

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

## Dartmoor Preservation Association

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

#### 5 Investment income

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

#### 6 Expenditure on raising funds

##### a) Costs of trading activities

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

#### 7 Expenditure on charitable activities

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

## Dartmoor Preservation Association

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

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

#### 8 Analysis of governance and support costs

##### Support costs allocated to charitable activities

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

##### Governance costs

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

#### 9 Trustees remuneration and expenses

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

£283 (2023: £300) of expenses were reimbursed to 12 Trustees during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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

## Dartmoor Preservation Association

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

#### 10 Staff costs

The aggregate payroll costs were as follows:

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

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

	2024 No	2023 No
Employees	<u>3</u>	<u>3</u>

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

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

#### 11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>4,070</u>	<u>3,435</u>

## Dartmoor Preservation Association

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

#### 12 Taxation

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

#### 13 Tangible fixed assets

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

#### 14 Fixed asset investments

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

#### 15 Debtors

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

## Dartmoor Preservation Association

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

#### 16 Cash and cash equivalents

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

#### 17 Creditors: amounts falling due within one year

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

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

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

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

#### 18 Creditors: amounts falling due after one year

	2024 £	2023 £
Deferred income	<u>2,995</u>	<u>3,409</u>

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

## Dartmoor Preservation Association

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

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

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

#### 19 Funds

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



## Dartmoor Preservation Association

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

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

Restricted funds include one off restricted grants for specific projects.

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

## Dartmoor Preservation Association

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

#### 20 Analysis of net assets between funds

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

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

#### 21 Related party transactions

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

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

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