



EXMOOR

NATIONAL PARK

EXMOOR NATIONAL PARK AUTHORITY
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21 April 2021

EXMOOR NATIONAL PARK AUTHORITY

To: All Members of the Exmoor National Park Authority

A meeting of the Exmoor National Park Authority will be held via Microsoft Teams Video Conferencing software on **Tuesday 4 May 2021 at 10.00am.**

The meeting will be open to the press and public subject to the passing of any resolution under s.100(A)(4) of the Local Government Act 1972.

There is Public Speaking at this meeting, when the Chairperson will allow members of the public two minutes each to ask questions, make statements, or present a petition relating to any item relevant to the business of the Authority or relating to any item on the Agenda. Anyone wishing to ask questions should notify the Corporate Support Officer as soon as possible, or at the latest by 4pm on the working day before the meeting of the agenda item on which they wish to speak, indicating a brief summary of the matter or matters to be raised (contact Judy Coles on 01398 322250 or email jcoles@exmoor-nationalpark.gov.uk).

Please be aware that this is a public Authority Meeting and will be **audio and video recorded**. We will make the recordings available via our website for members of the public to listen to and/or view, within 72 hours of the meeting taking place.

Members of the public may use Facebook and Twitter or other forms of social media to report on proceedings at this meeting. Anyone wishing to film part or all of the proceedings may do so unless the press and public are excluded for that part of the meeting or there is good reason not to do so. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chairperson so that those present may be made aware.

(The agenda and papers for this meeting can be downloaded from the National Park Authority's website www.exmoor-nationalpark.gov.uk).

Sarah Bryan
Chief Executive

AGENDA

The first section of the meeting will be chaired by Mr R Milton, the Chairperson of the Authority. If the Chairperson is absent, the Deputy Chairperson shall preside.

1. Apologies for Absence

2. Declarations of Interest/Lobbying of Members/Unaccompanied Site Visits

Members are asked to declare:-

- (1) any interests they may have in relation to items on the agenda for this meeting;
- (2) any lobbying by anyone concerned with a planning application and any unaccompanied site visits where contact has been made with any person concerned with a planning application.

(NB. When verbally making these declarations, members are also asked to complete the Disclosures at Meetings form – attached for members only).

3. Chairperson's Announcements

4. Minutes (1) To approve as a correct record the Minutes of the meeting of the Authority held on 6 April 2021 (Item 4).

- (2) To consider any Matters Arising from those Minutes.

5. Public Speaking: The Chairperson will allow members of the public to ask questions, make statements, or present a petition. Questions of a general nature relevant to the business of the Authority can be asked under this agenda item. Any questions specific to an agenda item can be posed when that item is considered subject to the discretion of the person presiding at the meeting.

Agenda items relating to the Authority's role as sole local planning authority for the National Park area including determination of planning applications. This section of the meeting will be chaired by Mr S Pugsley (Deputy Chairperson (Planning)). If the Deputy Chairperson (Planning) is absent, the Deputy Chairperson of the Authority shall be preside.

6. Appeals: To note the decision of the Secretary of State for Housing, Communities and Local Government to dismiss the Appeal in relation to Application 6/34/19/108 – The Bungalow, Avill Nurseries, Knowle Lane, Timberscombe, Somerset, TA24 6TX (Item 6)

7. Development Management: To consider the report of the Head of Planning and Sustainable Development on the following:-

Agenda Item	Application No.	Description	Page Nos.
7.1	6/8/21/102	Proposed change of use of area from sheep and cattle feeding area to a timber storage area together with the widening of existing gateway and creation of banking and planting of hedgerow. Retrospective – Land Northern side of road between Couple Cross and Beech Trees (Easting: 295923, Northing: 138600), Allercott Farm, Timberscombe, TA24 7BN	1 – 20
7.2	6/9/21/107	Application under Regulation 3 of the Town & Country Planning General Regulations 1992 for the proposed creation of banking to enclose two roadside pull in areas – Varle Hill, Land by Cattle Grid off Winsford Hill (Easting: 289034 Northing: 132087)	21 – 32

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|-----|------------|--|---------|
| 7.3 | GDO 21/06 | Prior notification for the proposed erection of 2 no. polytunnels (15m x 6.4m each), 1 no. polytunnel (10m x 4.2m) and 1 no. open fronted timber framed packing shed (12m x 4m) – Horner Farm, Horner, Minehead TA24 8HY | 33 – 40 |
| 7.4 | WTCA 21/03 | Works to Tree in Conservation Area: Young Ash T1 fell to ground level – Land to the rear of Dunster National Park Centre, Dunster Steep, Dunster, TA24 6SG | 41 - 44 |
- 8. Application Decisions Delegated to the Chief Executive:** To note the applications determined by the Chief Executive under delegated powers (Item 8).
- 9. Site Visits:** To arrange any site visits agreed by the Committee (the reserve date being Friday, 2 July 2021 (am)).
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The remaining section of the meeting will be chaired by Mr R Milton, Chairperson of the Authority. If the Chairperson is absent, the Deputy Chairperson of the Authority shall preside.

- 10. External Audit Plan for the Year Ending 31 March 2021:** To consider the report of the Chief Finance Officer (Item 10)
- 11. White Rock Cottage and the Former Simonsbath School – Lease to the Simonsbath & Exmoor Heritage Trust:** To consider the joint report of the Head of Conservation and Access and the Land and Property Manager (Item 11)
- 12. Exmoor Consultative & Parish Forum:** To receive and note the meeting notes from the Exmoor Consultative and Parish Forum held on 18 March 2021. (Item 12).
- 13. Personnel Update**
- Seasonal new starters:**
- 12/04/2021 – Shelley Trace – Information Advisor (Dulverton)
 12/04/2021 – Lisa Clarke – Information Advisor (Dunster)
 12/04/2021 – Lynne Gurney – Information Advisor (Lynmouth)
- New starter:**
- 19/04/2021 – Kashmir Flint – Learning and Engagement Ranger (one-year ftc) – reports to Sophie Tyler
- Staff changes from 01/04/2021**
- Dan James – Rural Enterprise Manager
 - Katrina Munro – Sustainable Economy Officer
 - Jackie Kiberd – Volunteer Support and Partnerships Coordinator (22.2 hrs p/week)
 - Sophie Tyler – Learning and Engagement Officer (Outreach)
 - Jon Coole – ICT Manager
 - Ben Totterdell – Learning and Engagement Manager
 - National Park Centres report to Dan James, under Support to the Community and Business
- 14. Any Other Business of Urgency**

Further information on any of the reports can be obtained by contacting the National Park Authority at the address and telephone numbers at the top of the agenda. Details of the decisions taken at this meeting will be set out in the formal Minutes which the Committee will be asked to approve as a correct record at its next meeting. In the meantime, details of the decisions can be obtained from Judy Coles, Corporate Support Officer, at Exmoor House.

EXMOOR NATIONAL PARK AUTHORITY

MINUTES of the Meeting of the Exmoor National Park Authority held on Tuesday, 6 April 2021 at 10.00am via Microsoft Teams Video Conferencing software.

PRESENT

Mr R Milton (Chairperson)
Miss A V Davis (Deputy Chairperson)
Mr S J Pugsley (Deputy Chairperson (Planning))

Mrs L Blanchard	Mr J Patrinos
Mr R Edgell	Mr P Pilkington
Mr M Ellicott	Mr B Revans
Mr J Holtom	Mrs E Stacey
Mr J Hunt	Mr N Thwaites
Dr M Kelly	Dr S Warren
Mrs C M Lawrence	Mrs P Webber
Mr E Ley	Mr V White
Mrs F Nicholson	

Apologies for absence were received from Mr D Elson and Mr M Kravis.

284. DECLARATIONS OF INTEREST:

The following interests were declared in relation to Agenda Item 7.1 - Application No. 6/27/20/117, Agenda Item 7.2 - Application No. 6/27/21/102 and Agenda Item 7.3 - Application No. 7/27/21/103 concerning Porlock Caravan Park, Highbank, Porlock, Minehead, TA24 8ND:

- Mrs C Lawrence declared a personal interest as part owner of a property in High Street, Porlock and advised her husband operates an Art Gallery within the same building. Mrs Lawrence indicated she would leave the meeting for all 3 items.
- All Members declared receiving a letter from the Applicant.

285. CHAIRPERSON'S ANNOUNCEMENTS:

- The regulations which have enabled local authorities to meet virtually during the Covid-19 pandemic have unfortunately not been extended beyond 6th May. Therefore, in-person Authority meetings must resume after that date. However, as the Government's lifting of all restrictions will not take place until 21st June at the earliest – the decision has been taken to cancel the Authority meeting scheduled for 1st June.
- Further information regarding how the Authority intends to hold in-person meetings in a covid-safe way will be communicated in due course. The first in-person Authority meeting will be held on Tuesday, 6th July and this will also be the Annual Meeting.

286. MINUTES

- Confirmation:** The Minutes of the Authority's meeting held on 2 March 2021 were agreed and signed as a correct record.
- Matters arising:** There were no matters arising.

287. PUBLIC SPEAKING: See Minute 296 and 297 for details of public speakers.

Items relating to the Authority's role as sole local planning authority for the National Park area including determination of planning applications. This section of the meeting was chaired by Mr S J Pugsley, Deputy Chairperson (Planning).

APPEALS

288. The Committee noted the **decision** of the Secretary of State for Housing, Communities and Local Government to dismiss the Appeal in relation to Application 6/10/20/109 – 39 West Street, Dunster, TA24 6SN

DEVELOPMENT MANAGEMENT

Before the Officer presentation, Mrs C Lawrence left the meeting

289. Application No. 6/27/20/117

Location: Porlock Caravan Park, Highbank, Porlock, Minehead, TA24 8ND
Proposal: Variation of condition 2 of permission 6/27/02/139 to allow for all year operation of the mobile homes on site for holiday occupation only (Alteration/Lift Condition)

The Authority considered the **report** of the Head of Planning and Sustainable Development.

RESOLVED: To grant permission subject to the conditions set out in the report.

Mr R Edgell and Mr J Hunt did not vote on Agenda Item 7.1 above, as they were not present for the duration of the item.

290. Application No. 6/27/21/102

Location: Porlock Caravan Park, Highbank, Porlock, Minehead, TA24 8ND
Proposal: Proposed formation of hard surfaced access roads and carparking bays. Retrospective

The Authority considered the **report** of the Head of Planning and Sustainable Development.

RESOLVED: To grant retrospective planning permission.

Mr R Edgell and Mr R Milton did not vote on Agenda Item 7.2 above, as they were not present for the duration of the item.

291. Application No. 6/27/21/103

Location: Porlock Caravan Park, Highbank, Porlock, Minehead, TA24 8ND
Proposal: Proposed removal of existing caravan (reception, office and staff accommodation) and the siting of a replacement caravan (reception, office and Site Manager's accommodation) with timber decking and access ramp

The Authority considered the **report** of the Head of Planning and Sustainable Development.

RESOLVED: To grant planning permission subject to the conditions set out in the report.

Mr R Edgell did not vote on Agenda Item 7.3 above, as he was not present for the duration of the item.

After the vote, Mrs C Lawrence re-joined the meeting.

292. Application No. GDO 21/02

Location: Driver Farm, Simonsbath, Minehead, TA24 7LH

Proposal: Prior notification for the proposed creation of track (55m x 6m)

The Authority considered the [report](#) of the Head of Planning and Sustainable Development.

RESOLVED: To confirm that prior approval is not required.

Mr R Edgell did not vote on Agenda Item 7.4 above, as he was not present for the duration of the item.

293. APPLICATION DECISIONS DELEGATED TO THE CHIEF EXECUTIVE: The Authority noted the [decisions of the Chief Executive determined under delegated powers](#).

294. SITE VISITS: There were no site visits to arrange.

The remaining section of the meeting was chaired by Mr R Milton, Chairperson of the Authority.

295. CONSULTATION ON THE REORGANISATION OF LOCAL GOVERNMENT IN SOMERSET

The Authority considered the [report](#) of the Chief Executive.

RESOLVED:

- (1) To note the consultation on the proposed restructure of Local Government in Somerset.
- (2) To endorse the proposed consultation response as set out in Section 3.3 of the report.

Mr R Edgell did not vote on Agenda Item 10 above, as he was not present for the duration of the item.

296. EXMOOR NATIONAL PARK AUTHORITY'S APPROACH TO VISITOR MANAGEMENT AND ENGAGEMENT IN 2021

The Authority considered the [report](#) of the Head of Conservation and Access

Public Speaking

Mrs R Thomas, The Exmoor Society

RESOLVED:

- (1) To approve ENPA's overall approach to visitor management and engagement.
- (2) To note the Visitor Management & Engagement Plan for 2021 at Annex 1 to the report.

Mr R Edgell, Mrs C Lawrence, Mrs F Nicholson and Mr V White did not vote on Agenda Item 11 above, as they were not present for the duration of the item.

297. UPDATE ON LAND VISIONING WORK ON EXMOOR NATIONAL PARK AUTHORITY'S ESTATE

The Authority considered the [report](#) of the Head of Conservation and Access

Public Speaking

Mrs R Thomas, The Exmoor Society – *statement read out due to technical difficulties*

The Authority's Consideration

Members of the Committee were unanimous in their view that the proposed Land Visioning works were truly inspirational and a landmark moment in the ongoing work of the Authority. It was therefore proposed and agreed that the wording in the Resolution should be amended to "Welcome" rather than to simply "Note".

RESOLVED:

- (1) To welcome the grant from the Devon Environment Foundation and Devon Community Fund to progress the creation of a tree nursery at Exford.
- (2) To welcome the progress in establishing a 12,000-tree woodland at Bye Hill near Winsford and a grant from Somerset West & Taunton Council to progress this work.
- (3) To welcome the completion of the first phase of tree planting works in Ashcombe Gardens (Simonsbath) following tree felling as a result of ash dieback in 2020.
- (4) To welcome the completion of initial trial peatland restoration works by ENPA staff at Larkbarrow.

298. PERSONNEL UPDATE: The Authority noted the recent staff changes as set out on the agenda.

On behalf of all Members, the Chairperson formally thanked Jennifer Robinson, Jessica Twydall and Lucy McQuillan for their considerable and valued contribution to the work of the Authority.

299. ANY OTHER BUSINESS OF URGENCY: There was none

The meeting closed at 1.11pm

(Chairperson)



Appeal Decision

by Jessica Graham BA(Hons) PgDipL

an Inspector appointed by the Secretary of State

Decision date: 29 March 2021

Appeal Ref: APP/F9498/X/20/3257446

The Bungalow, Avill Nurseries, Knowle Lane, Timberscombe, Somerset TA24 6TX

- The appeal is made under section 195 of the Town and Country Planning Act 1990 as amended by the Planning and Compensation Act 1991 against a refusal to grant a certificate of lawful use or development (LDC).
 - The appeal is made by Mrs P Disney against the decision of Exmoor National Park Authority.
 - The application Ref 6/34/19/108, dated 1 July 2019, was refused by notice dated 20 February 2020.
 - The application was made under section 191(1)(c) of the Town and Country Planning Act 1990 as amended.
 - The use for which a certificate of lawful use or development is sought is the continued occupation of The Bungalow by a non-agricultural worker and their family.
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Decision

1. The appeal is dismissed.

Procedural matter

2. The supporting statement which accompanied the application form asserted that the application was for a LDC “for the discharge of condition 3”, and that the applicants were entitled to a LDC “in respect of getting condition 3 lifted for The Bungalow.” However, it is important to be clear that in cases such as this, where the use in question is in breach of an extant condition, the grant of a LDC does not bring about the discharge or lifting of that condition. The LDC simply certifies that the use in question was lawful at the date on which the application for it was made: the condition remains in place. If the removal or variation of the condition is sought, an application to that effect can be made to the local planning authority.

Main issue

3. Planning permission for the erection of a bungalow to provide on-site accommodation at Avill Nurseries (“The Bungalow”) was granted in 1982,¹ subject to a number of conditions. Condition 3 was that “The occupation of the dwelling shall be limited to persons employed or last employed full-time locally in agriculture as defined in Section 290 of the Town and Country Planning Act 1971, or in forestry, and the dependants of such persons.”

¹ Ref 6/34/82/001

4. The relevant provisions of the Town and Country Planning Act 1990 (as amended) provide that a use is lawful if no enforcement action may be taken against it,² and that the time limit for taking enforcement action against the type of planning breach here at issue is ten years.³
5. The main issue in this appeal is whether the use of The Bungalow in breach of the agricultural occupancy condition commenced at least ten years prior to the date of the LDC application; that is, before 1 July 2009. The burden of proof is on the Appellant, and the standard of proof is the balance of probability. If there is no evidence to contradict or otherwise make the Appellant's version of events less than probable, and if the Appellant's evidence alone is sufficiently precise and unambiguous, a LDC should be granted.

Assessment

6. The Appellant's case is that she and her husband purchased Avill Nurseries on 15 July 1987, and from that date forward have lived in the Bungalow in breach of the agricultural occupancy condition. Mrs Disney was employed full-time as Practice Manager at a doctor's surgery in Minehead until she retired in 1998, and Mr Disney was employed full-time in the Police Service until he retired in 1994.
7. After their retirement, Mr and Mrs Disney worked at Avill Nurseries growing camellias and rhododendrons for sale. The business was seasonal, such that most of the work took place in the spring and summer months. I am told that the remote location of, and poor access to, Avill Nurseries restricted their ability to grow the business as it was not possible for lorries to enter the site, and difficult for customers to visit, so all the plants they produced were sold wholesale. They closed the nursery in 2005, but kept its business account open until 2007. A copy of the accounts for the year 2007 has been provided, but those for the previous years have been destroyed.
8. There is no dispute that the use of land for the nursery business falls within the definition of "agriculture", such that Mrs Disney was "last employed" in agriculture. The position concerning Mr Disney's "last employment" is less clear cut, as following his retirement, in addition to working at the nursery he was also employed in local pheasant shoots taking place between September and the end of January, working as a loader. While this would coincide with the off-season of the nursery business, I have not been provided with any information as to whether this employment ceased prior to, or continued after, the closure of the business. In any event, where a married couple occupies a dwelling restricted by condition to "persons employed or last employed in agriculture... and their dependants" it would not be necessary for both of them to be employed, or last employed, in agriculture: it would be sufficient, for the purposes of compliance with the condition, for only one of them to meet that test – as Mrs Disney does here.
9. However, it is important to note that the relevant condition in this particular case also requires that the employment in agriculture be (or have been) "full-time".

² S.191(2)(a)

³ S.171B(3)

10. The difficulty with the term "employed full-time..." in agriculture (and possibly the reason why agricultural occupancy conditions more usually adopt the wording "solely or mainly working in...") is that agricultural work tends, by its very nature, to be seasonal. Working patterns, and working hours, are likely to vary considerably across the year; for example, a self-employed sheep farmer may work twelve-hour days or longer during lambing season, balanced by shorter working days at other times. This can present difficulties in assessing whether such employment might reasonably be described as "full time" throughout the year. At busy times of the year, the hours put in by agricultural workers may greatly exceed the hours worked by (for example) those in office-based employment, but at other times, the hours worked may be difficult to distinguish from "part time" employment.
11. In order to take proper account of seasonality when assessing whether or not employment in agriculture is "full time" it is therefore necessary to establish a clear picture of how that particular business operates, including seasonal variations and any other cyclical fluctuations. The pattern of working hours throughout the year will be relevant, as will the number of employees, the number of hours worked by each, and any other work that the employees may undertake during the off-season. Information about the extent and value of the outputs of the agricultural business, including its assets and expenditure, is also helpful in distinguishing between work that is "full time", "part time", or more akin to a profitable "hobby"; so too are the contents of initial and subsequent Business Plans, and the intentions and circumstances of the owners and operators.
12. In this case, the Statutory Declarations made by Mr and Mrs Disney do not include any information at all about the nature or extent of their former nursery business. Supporting comments submitted on their behalf alongside the application and appeal indicate that the hours they worked at the nursery were limited and variable, but no indication of working hours, seasonal fluctuation, profitability or any other information is provided in the Statutory Declarations. These simply contain confirmation of the date of purchase of Avill Nurseries, the fact that Mr and Mrs Disney have resided continuously at The Bungalow ever since, and the statement "We have never worked in full time agricultural employment".
13. While I certainly do not doubt that this is their sincerely held view, it is not on its own sufficient to establish that an objective analysis of their employment at the nursery would necessarily lead to the same conclusion. It may be that on retirement from their former professions Mr and Mrs Disney, supported by their pensions, devoted significant time and energy to trying to build up a commercially viable nursery business; only to find after a few years that locational and logistical difficulties precluded this. Equally, it may be that in their eyes, the nursery business was never more than a hobby, and the question of making money from it was largely irrelevant. From the information provided, it is not possible to tell. But in either case, it would be perfectly reasonable for them to regard the time they spent working at the nursery as a labour of love, rather than "employment", full-time or otherwise. In other words, in the context of this application for a LDC a declaration which simply states "we have never worked in full time agricultural employment" is, without further detail, insufficiently precise and unambiguous.

14. In summary I do not have enough evidence, as to the nature and extent of the business operated by Mr and Mrs Disney at Avill Nurseries, to draw any firm and objective conclusion as to whether or not they might reasonably be considered to have been employed full-time at that agricultural business. Consequently, I find that the Appellant has not demonstrated that, on the balance of probabilities, the occupation of The Bungalow was in breach of condition 3 at the relevant date. It is important to be clear that this is not a definitive finding that Mr and Mrs Disney must have been employed full-time at the nursery business: it is simply a finding that they have not here discharged the evidential burden of proving, on the balance of probabilities, that they were not.

Conclusion

15. For the reasons given above I conclude that the Council's refusal to grant a certificate of lawful use or development in respect of the continued occupation of The Bungalow by a non-agricultural worker and their family was well-founded and that the appeal should fail. I will exercise accordingly the powers transferred to me in section 195(3) of the 1990 Act as amended.

Jessica Graham

INSPECTOR

7.1



Committee Report

Application Number:	6/8/21/102
Registration Date:	26-Feb-2021
Determination Date:	20-Apr-2021
Applicant	Mr R Willford
Agent:	N/A
Case Officer:	Yvonne Dale
Site Address:	Land Northern side of road between Couple Cross and Beech Trees, (Easting: 295923, Northing: 138600), Allercott Farm, Timberscombe, TA24 7BN
Proposal:	Proposed change of use of area from sheep and cattle feeding area to a timber storage area together with the widening of existing gateway and creation of banking and planting of hedgerow. Retrospective.
Recommendation:	Refusal
Reason for bringing before Authority Committee:	This application is brought before the Authority Committee as under the approved Scheme of Delegation the officers' recommendation is contrary to that of Cutcombe, Timberscombe and Luxborough Parish Councils.

Relevant History

6/8/19/101 Proposed area for storing timber and associated equipment. Retrospective Refused - 09/05/2019

Site Description & Proposal

Retrospective planning permission is sought for the change of use of land from a sheep and cattle feeding area to a timber storage area together with the widening of existing gateway and creation of banking and planting of hedgerow on land to the northern side of the highway between Couple Cross and Beech Trees, Allercott Farm, Allercott, Timberscombe. The site area lies approximately 890m south of Allercott farmstead and its existing group of buildings. The application site is within the parish of Cutcombe and lies immediately adjacent to the boundary of Timberscombe Parish Council, with Luxborough Parish Council approximately 220m to the east of the site.

The site lies within open farmland and is bordered on the east and south (partial) sides by existing mature banks/hedgerows and on the north and west side by a post and wire fence erected as part of the development. Running adjacent to the south of the site is an unclassified road 4(d). The existing access to the site has been widened

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by approximately 5m by removing the existing bank together with the insertion of two 3.6m 'Exmoor' style timber gates.

The site measures approximately 46m at its widest point and 81m at its longest point with the land having been scraped back to a layer of shillet below to allow for a level area to be created. The site is gently sloping in a north-south direction and has been excavated, in parts, by approximately 100mm-150mm.

Application 6/8/19/101 was submitted in January 2019 for the retrospective creation of an area for storing timber and associated equipment. This application was considered by the Authority Committee on the 2nd April 2019 where Members resolved to defer the application to allow Members to visit the site to gain a greater understanding of the impact of the development on the natural beauty and character of the landscape, which took place on the 25th April 2019. The application was then considered at Authority Committee on the 7th May 2019 and was refused. Officers were asked to work with the applicant to try to find a suitable site before starting any enforcement procedures.

Officers had a site meeting at Allercott Farm in June 2019 to look at and, if possible, identify any alternative suitable sites for the provision of the timber storage area that would be, in principle, more acceptable. Following the site visit Officers have discussed the potential identified site with this Authority's Senior Landscape Officer and with the Highways Authority. The informal comments were shared with the applicant who clearly set out the reasons why they considered the potential identified site at Allercott Farm to be neither practical, safe nor financially viable. On that basis, an acceptable alternative site could not be achieved at this time. The applicant was thankful for the exploration of the potential site as a way to resolve the matter but indicated that their preference would be to progress with a re-application for the existing site (as submitted under application 6/8/19/101).

Consultee Representations

SCC - Highways Authority – 02/03/2021 – Standing Advice

ENPA - Landscape Officer – 19/03/2021 - In response to the revised application it is my view that the visual impact cited by my colleague in reference to the previous application 6.8.19.101 would still result. This is caused by the widened double gate access which is not in keeping with the traditional character of the 'Wooded and Farmed Hills with Combes' Exmoor Landscape Character Type. Also as previously cited, the storage materials including stacks of milled timber increase this visual impact. The proposed embankments to the north and west will not lessen this visual impact on views from the road.

Timberscombe Parish Council – 01/04/2021 - The Timberscombe parish council met to discuss the above retrospective planning application on Monday 29th March and 4 cllrs were present, sadly two had to declare an interest but the two remaining said that it had not caused any problem and were both in support of the retrospective application.

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Cutcombe Parish Council – 19/03/2021 - Cutcombe Parish Council considered this application at its meeting of 16 March 2021. In the Council's opinion there were three key factors to recommend the application. Firstly, this proposal represents a sustainable business in line with ENPA's purposes and the Local Plan. Secondly, the site itself is discreetly located, sitting almost invisibly within the local landscape. Thirdly, it provides considerable social, economic and employment benefits to the local community. There was strong unanimous Support for this application.

Luxborough Parish Council – 25/03/2021 - Luxborough Parish Council considered this application at its meeting of 24 March 2021. In the Council's opinion this is a positive proposal which is in keeping with the ENPA Local Plan. The site is well concealed within the local landscape, delivering supplies which benefit the local community and provides local employment that supports families on Exmoor. The application was unanimously supported.

ENPA - Wildlife Conservation Officer – No Comments Received

ENPA – Ecologist – No Comments Received

Somerset West and Taunton Council – No Comments Received

Environment Agency South West – No Comments Received

Representations

Twenty-four public letters of representation have been received. Twenty letters of support, three objection (two from the same property) and one other.

The matters raised in the letters of support include:

- Good local suppliers of seasoned logs and timber fencing stakes and posts
- Employs local people
- Significant benefit to the community and other local rural businesses
- Lower carbon footprint on products
- Offers important rural skills for future of farming on Exmoor
- Landscaping proposals would enhance and contribute to landscape
- Planning statement submitted demonstrates compliance with policies
- No experience with extra traffic on the road
- MR Logs meets Government woodsure policy
- Exmoor is a working landscape and young enterprising people should be encouraged
- Job opportunities should be encouraged to allow young people to stay on Exmoor
- MR Logs is an essential local service
- Justifiable site with proposed landscaping enhancements
- Little perceived impact on neighbouring properties
- Having a network of local markets for timber cannot be overstated.
- Wood is a bulky, low value product that doesn't justify transporting over long distances
- Supplying MR Logs for many years from local woodlands

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- Greater emphasis on carbon and environmental concerns – there is a need to manage woodlands and minimise the miles timber travels to end users.
 - Exmoor's' beauty is as a result of centuries of management and forestry plays a considerable role in the wider landscape.
 - Considerable interest in woodland creation and the Government have committed to achieving 30,000ha per year by the end of this Parliament, in the fight against climate change.
 - To achieve the overall goal of carbon sequestration there is a need to have a wider industry to support them.
 - Consider the wider benefits of the proposal.
 - The demand for firewood has risen rapidly, expansion of local businesses is crucial to keep up with the increase.
 - Removes the need to import timber from further away which increase impact on the environment and road network.
 - Good quality fencing is needed all year round – hence the need for large storage and processing areas like this.
 - Exmoor rural economy needs to be supported through small changes like this development in order for it to continue to thrive.
 - Farming community continues to face formidable challenges
 - Re-building businesses as a result of Covid-19 is essential.
 - The application to formalise the use of the area for timber storage would allow the diversification of the existing business.
 - The diversification is in line with the NPPF and the need for economic growth.
 - This project will help to deliver viable and profitable farming for the long-term.
 - Using chestnut fencing has allowed the delivery of our net zero targets as a business, whilst supporting a fellow small business.
 - Clear example of where a farming business is diversifying by complimenting not conflicting.
 - Advantage to have a collection yard for chestnut fencing stakes and posts that is so convenient to collect materials.
 - Valuable to source fencing materials locally
 - Timber yard provides an excellent opportunity to generate extra income for the farm making it more resilient.
 - Epitomises spirit of Exmoor by promoting traditional forestry practices and using natural resources in a sustainable manner.
 - Living in a rural community is economically very hard.
 - Dry logs ensure efficient combustion to minimise tarring of the flue and production of undesirable gases and particulates and this means adequate storage space needs to be provided.
 - Company is vital for the farming enterprise
 - Company has been involved in conservation projects across the National Park.

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- Similar yards have been approved in the park which may have been in closer proximity to farm buildings but are more visible and yet were approved.
 - Minimal local environmental impact and will reap large rewards to the local environment, community, and economy.
 - Nice to see young people being proactive and shaping a future for themselves through hard work and commitment.

The matters raised in the letters of objection include:

- The proposed development site lies within open countryside that is not an existing employment site, is isolated and is located away from other buildings
- The proposed development by virtue of its siting, position and form is considered to cause unacceptable harm to the scenic beauty and character of this part of the Exmoor National Park landscape.
- The likely negative impact of the development on the local highway network and narrow rural roads in accessing the site
- Concerns that the proposed creation of banking and planting of a hedgerow are not adequate in mitigating the impact of the development.
- Expansion of business is of concern and if approved a condition should be added to restrict further use of storage and buildings beyond the designated area.
- The reasons why permission was declined nearly two years ago have not been changed by the revised planning application.
- Some hedgebanks are now proposed to shield the development from the open countryside, the development still remains visible from the road side of the development.
- The applicant is already storing timber in the area beyond the proposed timber yard.
- In the event that the planning committee should decide to ignore or overrule the Local Plan restriction on development in the open countryside, then they must insist that no use of the farmland beyond the designated area of the timber yard to be used for the storage of timber.
- In the two years since an almost identical application for this development was turned down, no enforcement order was placed against the development and it has continued to be a blot on the landscape.
- This development should be refused, and enforcement implemented against it as soon as possible.
- The new application is just as environmentally damaging as the original one.
- If the application is, in effect, the same as the original one from nearly two years ago – which was refused – why is it being considered now. The application should not be allowed to come before the planning committee.

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The matters raised in the other letter include:

- No objection as it would be better to see the land being used and cared for.
- It will enable the farmer to gain an income during these difficult times thus supporting the local community.

Policy Context

Exmoor National Park Local Plan 2011-2031 (including minerals and waste policies)

GP1 – General Policy

GP4 – The efficient use of land and buildings

CE-S1 – Landscape and Seascape Character

CE-D1 – Protecting Exmoor’s Landscapes and Seascapes

CE-S3 – Biodiversity and green infrastructure

CC-D1 – Flood Risk

SE-S3 – Business development in the open countryside

AC-D1 – Transport and Accessibility Requirements for Development

AC-D2 – Traffic and Road Safety Considerations for Development

AC-S3 – Traffic management and parking

The National Planning Policy Framework (NPPF) is also a material planning consideration.

Planning Considerations

The main material planning considerations are considered to be the principle of development, the impact on the landscape character and appearance, the impact on protected species and habitats and the impact on the local highway network.

PRINCIPLE OF DEVELOPMENT

Policy SE-S3 of the Exmoor National Park Local Plan 2011 – 2031 (including minerals and waste policies) (the Local Plan) permits in principle proposals for the erection of new business premises in the open countryside where they redevelop existing employment sites.

The development includes the change of use of an area from a sheep and cattle feeding area to a timber storage area together with the widening of existing gateway and creation of banking and planting of hedgerow, within open countryside. Policy GP3 of the Local Plan states that outside the named settlements the area is identified as open countryside where the focus of new build development will be on improving the sustainability of rural land-based businesses.

Policy SE-S3 of the Local Plan relates to business development in the open countryside. This policy seeks to provide opportunities and sets out the policy framework for new business development in the open countryside, through the

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extension or redevelopment of existing business sites or buildings, and the reuse of existing buildings in farmsteads or hamlets. It also aims to provide diversification opportunities for rural land-based businesses, which are businesses that manage the land in a way that conserves the National Park's special qualities. Rural land-based businesses include forestry, farming or rural estates or other businesses that manage the land for conservation and/or recreation which have benefits for health and well-being, among others.

Clause 3 of policy SE-S3 is aimed at farms and land-based businesses and sets out the provisions specific to proposals for farm diversification in recognition of the benefits that it can bring to sustaining a farm or other land-based business responsible for land management. This is primarily through the re-use or change of use of an existing non-traditional building(s) where they are well-related to an existing group of buildings on a farmstead. The application does not propose the re-use or change of use of an existing building.

Clause 4 of Policy SE-S3 states that the erection of new business premises in the open countryside will only be permitted for the redevelopment of existing employment sites, where existing buildings are replaced with no significant increase in size, and enhancement to the site and/or its setting is incorporated into the proposals where necessary to deliver an overall acceptable scheme, which is consistent with local landscape character.

The location of the development is not an existing employment site that has been re-developed. The site is isolated and located away from other development. It is considered that the development, as carried out and as proposed, cause an unacceptable level of harm to the landscape character of the area and is unlikely to be able to be improved to such a degree as to create an overall acceptable scheme

The applicant states that the site plays an integral part in both businesses that operate from the site and that without it both would struggle to continue. The two businesses run from the site are MR Logs, a partnership between the applicant and another (who also owns the second business run from the site) which provides sustainable firewood to the local market. The timber is partially harvested from Allercott Farm but as sales have grown more outsourcing has occurred, purchasing from Exmoor and the surrounding areas as much as is possible. The applicant indicates that since April 2018, in excess of £55,000 has been spent on timber from the local area. The applicant also states that the site is required as a location for seasoning the timber prior to processing. MR Logs seasons their timber for a year and a large area is required to store approximately 500 tonnes of timber (which constitutes the following years product). The applicant further states that there is a need for the site to have good access for lorries and be in close proximity to Allercott Farm itself, as following the processing of the logs they are stored at Allercott Farm. They further state that the product is a large volume, low value product and it would not be financially viable for the timber to be stored on an industrial site with high rent. The application papers state that Mr logs plays an important role in the forestry sector

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upon Exmoor, not only directly managing woodland, but also providing a local buyer for other woodland management businesses.

The second business run from the site is Moore's Fencing and Timber. This business is not owned by the applicant. The site is used for the storage of fencing materials. The application papers indicate that the business employs two full time members of staff in addition to the owner. The business specialises in the supply and installation of Chestnut fencing in the local area. The application papers indicate that Chestnut has to be harvested during the winter months while the sap is down (October to March) and that in order to provide a year round supply a large area is required to store 6 months' worth of material. The application papers further state that the business has been involved in numerous environmental projects in the area.

The application papers reference Paragraph 83 of the National Planning Policy Framework 2019, which states that planning policies and decisions should enable b) the development and diversification of agricultural and other land-based rural businesses. It is acknowledged that the application site supports two rural land-based businesses which provides employment for three full time members of staff and one part time member of staff.

Paragraph 84 of the National Planning Policy Framework 2019 states that planning policies and decisions should recognise that sites to meet local business and community needs in rural areas may have to be found adjacent to or beyond existing settlements, and in location that are not well served by public transport. Paragraph 84 further states that in these circumstances it will be important to ensure that development is sensitive to its surroundings, does not have an unacceptable impact on local roads and exploits any opportunities to make a location more sustainable. The use of previously developed land, and sites that are physically well-related to existing settlements, should be encouraged where suitable opportunities exist.

The application papers reference policy SE-S4 of the Local Plan. Policy SE-S4 relates to agricultural and forestry development and the applicant has set out within the application paperwork why the development accords with this policy. However, as set out in detail in the consideration of application 6/8/19/101, officers did not consider that the business activities on the site was either an agricultural or forestry use. No further information has been submitted with this recent application to suggest the business activities have changed since the previous planning application. It is understood that timber is brought to the site from various sources, including woodland near to Allercott Farm. The timber is then used for a log and fencing businesses which are not considered to be agricultural activities.

The application site is not located within a woodland nor associated with a specific woodland or its management. The applicant indicates that forestry management is conducted as part of the business working practices. Based on the information submitted officers do not consider that the management of woodland is a significant part of the business being carried out from the application site. Following the review of

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relevant case law and appeal decisions including, (Farley Estates v Secretary of State for Scotland: IHCS 1992 and Millington V Secretary of State for Environment, Transport and Regions V Shrewsbury and Atcham Borough Council: CA 25 June 1999 and APP/R0660/C/15/3141275 (Land at Castle Mill Lane, Cheshire) and T/APP/C/93/C1435/629044 & 629045 (Land and buildings at Owlsbury Farm, Crowborough, Wealden)) it is considered for the purposes of this policy, that the application site and its proposed use would not constitute forestry use, and therefore, cannot be considered under Policy SE-S4 of the Local Plan.

The development seeks to change the use of an area from sheep and cattle feeding area to a timber storage area together with the widening of existing gateway and creation of banking and planting of hedgerow, in a location that is not an existing employment site. The site is isolated and located away from other development, as such; it is considered that, in principle, the proposed development it is not acceptable and does not accord with policy SE-S3 of the Local Plan.

IMPACT ON LANDSCAPE CHARACTER AND APPEARANCE

Policies CE-S1 and CE-D1 of the Local Plan seek to conserve, enhance and protect Exmoor's landscapes and seascapes. Policy CE-D1 states that development will be permitted where it can be demonstrated that it is compatible with the conservation and enhancement of Exmoor's landscapes and seascapes.

The site measures approximately 46m at its widest point and 81m at its longest point and has been scraped back to the layer of shillet below to allow for a level area to be created. The site is gently sloping in a north-south direction and has been excavated, in parts, by approximately 100mm-150mm. The existing site lies within open farmland and is bordered on the east and south (partial) sides by existing mature banks/hedgerows and on the north and west side by a post and wire fence erected as part of the development. Running adjacent to the south of the site is an unclassified road 4(d) and the existing access to the site has been widened by approximately 5m by removing the existing mature bank.

This application proposes the creation of two new banks with mixed species planting on top (to match the existing banks on site) along the northern and western boundaries of the site, totalling approximately 110m. Further mixed species planting (native shrubs and trees) is proposed to be planted on the existing bank that runs along the inner side of southern end that separates the site from the existing access into the neighbouring field. The application also includes the installation of two 3.6m timber gates and proposed the re-quoining of the bank ends.

The applicant states that this site has been chosen carefully for a number of reasons:

- It is the only area on the farm, which has a natural hardstanding (shillet) very close to the surface, as well as being naturally level and in close

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proximity to a highway. These three factors together mean that the creation of a site here has minimal impact on the “landscape character of the area”.

- Safe, suitable, site access to the site is very important. The existing gateway has been widened in order to provide ample turning room from the highway for arctics and other lorries. There is no access for these lorries to the main farmstead due to the access road being unsuitable for HGVs (as indicated by Highway signage), a narrow farm drive, a neighbour’s drystone wall and a telegraph pole all restrict vehicle size.
- The existing access road is used by the Forestry Commission as the main haulage route for removal of timber from Croydon woods. In the winter of 2017/2018, over 11,000 tonnes of timber (over 400 lorry loads/ eight years’ worth of traffic for us) were extracted along this road; therefore, the applicant doesn’t anticipate their yard having any noticeable effect on traffic levels or road conditions.
- The site is well hidden and can only be viewed from the road directly alongside it. It cannot be viewed from any dwellings or other buildings. The proposed banking and planting will blend into the mosaic of the local landscape and reduce the visual impact of the yard on the landscape character of the area with the thicket on the southern end adding an extra buffer to the road. The site is for the storage of timber; therefore, the predominant view from the road is that of timber stacks, a common and integral part of forestry upon Exmoor.
- Whilst the original gateway has been widened by 5m by the removal of a bank to facilitate a suitable and safe entrance, the soil from the site has been used to create over 1200m of new banks and hedgerows in the surrounding fields. Banks are an important part of the local landscape and paragraph 4.21 of the Local Plan reiterates this. The site has facilitated the reinstatement of traditional banks and the creation of new banks and it is felt that this helps to mitigate the sites minimal impact. The gateway itself has been reinstated with two gates and it is proposed to re-coin the banks ends.

The Authority’s Conservation Manager has commented on the revised application and states that the visual impact cited in reference to the previous application (6/8/19/101) would still result. He also states that this is caused by the widened double gate access which is not in keeping with the traditional character of the ‘Wooded and Farmed Hills with Combes’ Exmoor Landscape Character Type. He further states that as previously cited (under 6/8/19/101), the storage materials including stacks of milled timber increase this visual impact and the proposed embankments to the north and west will not lessen this visual impact on views from the road.

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This Authority's Senior Landscape Officer comments on the previous application (6/8/19/101) stated that *"the site is visible from sections of the adjacent public highway particularly at the access point to the site. The stacking and boxed storage of materials on the site further contributes to the visual impact of the development. It is noted that some visual screening of the development is provided by the existing roadside hedges.*

This development has an impact on both the landscape character and visual amenity of this location by developing an isolated site in an open and rural location. The groundworks carried out to provide for suitable surfacing and site levels for this business use have had an impact on the surrounding landscape character and visual amenity".

It is considered that the works as carried out and those as proposed do not conserve, enhance or protect this part of Exmoor's landscape, the works are not compatible with the conservation and enhancement of this part of Exmoor's landscape, have no visual or character connection to any surrounding farmstead and will have an unacceptable impact on the character and appearance of the landscape and are, therefore, unacceptable and do not comply with policies CE-S1 and CE-D1 of the Local Plan.

It is also considered that the development is contrary to Paragraphs 170 and 172 of the NPPF which state that planning decisions should contribute to and enhance the natural and local environment by protecting and enhancing valued landscapes and that great weight should be given to conserving and enhancing landscape and scenic beauty in National Parks.

IMPACT ON PROTECTED SPECIES AND HABITATS

Policy CE-S3 of the Local Plan relates to biodiversity and green infrastructure and states that the conservation and enhancement of wildlife, habitats and sites of geological interest within the National Park will be given great weight.

This Authority's Wildlife Officer commented on the previous application (6/8/19/101) and stated that *"the retrospective clearing of semi-improved grassland to provide an area for storing timber and associated equipment is unlikely to have had a significant effect on protected species breeding on the site, however it will have resulted in the loss of foraging and commuting habitat for a number of protected species potentially using the site and that there does not seem to be any compensation for the removal of the grassland and installed/proposed enhancement around the site to ensure the proposal adheres to the NPPF and local plan".* He also added two recommendations relating to the planting up of the proposed bank and the management of the retained grassland to promote a species-rich sward.

The applicant has stated the material from the removal of the 5m of existing bank has been used to create over 1200m of new banks and hedgerows in the surrounding

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fields and that when taken together with the new landscaping measures proposed, this will improve potential habitat for a range of species.

Through the recommendations and advice of suitably qualified professionals it is considered that the proposed development is unlikely to have had a significant effect on protected species and habitats and that any effects could be mitigated through the use of conditions to enable enhancement, in accordance with the NPPF, in the form of planting up of the proposed banks and the management of the retained grassland to promote a species-rich sward. The proposals therefore comply with policy CE-S3 of the Local Plan.

IMPACT ON THE LOCAL HIGHWAY NETWORK

Policies AC-S3, AC-D1 and AC-D2 of the Local Plan relate to traffic management and road safety considerations. Policy AC-S3 states that the approach to traffic management on Exmoor will take into account the needs of all users including pedestrians, walkers, cyclists, horse-riders, and disabled people and that the Exmoor Route Network will form the framework for traffic management in the National Park.

Policy AC-D1 states that in designing new development applicants should ensure that the design and details of highway works which are required for new development proposals are appropriate in scale to the development and contribute to the conservation or enhancement of the area and that where development is likely to generate significant levels of traffic, applicants will be required to prepare a Transport Assessment or Transport Statement, an air quality assessment where necessary, and a Travel Plan to ensure that the proposal delivers sustainable travel outcomes.

Policy AC-D2 states that in the determination of proposals for development the Exmoor Route Network will be considered to ensure that the capacity of the roads serving developments is adequate for the traffic likely to be generated. Policy AC-D2 also states that development which will cause unacceptable levels of traffic in terms of the environmental or physical capacity of the local road network, or would prejudice road safety interests, will not be permitted.

The applicant has indicated that the primary purpose of the yard is as a storage facility. The application papers set out that vehicle access to the site is on average a daily occurrence, but at times this is much less. The applicant further states that during the spring season (approximately 6 weeks) the site is used for the processing of logs which consist of using a tractor mounted log processor to cut the logs and another vehicle to load them. The papers also state that the traffic movements generated by the storage use of the site is a reduction from the previous traffic movements associated with its agricultural use. It has also been stated that the site is situated on the main access route to the Croydon Hill forestry block, which is managed by the Forestry Commission and which, generates significantly more traffic along this unclassified unnamed public road than the storage use of the site.

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Under application 6/8/19/101 the Highways Authority requested further information as they were unable to make an appropriate assessment on the detail provided with the application and this formed the third reason for refusal.

Under this current application, the applicant has provided further detail in relation to the anticipated daily vehicle movements and the type/size of vehicles associated with the use of the site.

On the basis of the information submitted, the Highways Authority have advised that their Standing Advice applies. Officers have subsequently discussed the application with Highways Officers. Section 1.3 of the Standing Advice advises that it is appropriate to use this standing advice where it considers that traffic volume and the nature of the highway is such that traffic speeds are constrained.

The public highway is rural in nature, being a single width road with a number of passing places located between Couple Cross and the access to the site, which is approximately 660m in length. There is a grass verge that runs along, approximately 450m of the 660m to Couple Cross. The applicant has indicated that there would be, on average, between 5-6 vehicle movements per week, with seasonal increase during the spring for a 6-week period. It is considered, in principle, in terms of the vehicle movements and traffic volume that are or are likely to be generated in association with the storage use of the site, they are unlikely to prejudice highway safety interests, when taken in isolation. If there is potential of expansion of the businesses run at the site in terms of their nature, intensity, or product, or an increase in the number of businesses run out of the site this could affect highway safety and would be considered on a case-by-case basis alongside any residual cumulative impact, at that point.

Notwithstanding this, the information submitted in relation to the existing visibility splays and what betterment could be provided, particularly to the east, is limited. Having considered whether conditions would be appropriate to achieve betterment, the Authority's attention is drawn to the comments from the Conservation Manager in relation to the visual impact caused by the widened double gate access which is not in keeping with the traditional character of the 'Wooded and Farmed Hills with Combes' Exmoor Landscape Character Type. On this basis, there is considered to be limited prospect of achieving betterment without causing further significant landscape harm. Should permission be granted for the development, appropriate conditions should be added.

It is considered that the increase in the number of vehicle movements to and from the site would be negligible and would not prejudice road safety interests. It is considered that the development would not appear to cause unacceptable levels of traffic in terms of the environmental or detrimentally affect the physical capacity of the local road network, nor would it prejudice road safety interests subject to the use of appropriate conditions. The development, therefore, complies with policies AC-S3, AC-D1 and AC-D2 of the Local Plan.

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PUBLIC LETTERS OF REPRESENTATION

Twenty-four public letters of representation have been received. Twenty letters of support, three objection (two from the same property) and one other. The matters raised in these letters are set out within the representations section of this report above.

The supporting points raised in the public letters of representation set out the importance of the business to the local economy, the contribution the business brings to environmental improvements and the view that the development would have only a minimal environmental/landscape impact. As noted earlier in the report officers consider that the development is not sensitive to its surroundings and is not physically well-related to existing buildings, as required by policies within the local plan. Officers recognise that the business offers valuable support to local businesses and residents. However, no evidence has been given to suggest that the businesses would necessarily cease in the event that this application is refused. Notwithstanding this, the benefits set out by supporters needs to be balanced against the conflict of the local policies which is given significant weight against granting planning permission.

The comments made against the proposal are considered to relate to matters of landscape harm and highway safety concerns, the time that has elapsed since the refusal of the previous application and includes suggested conditions should permission be granted. The Authority Committee refused a similar application on this site in May 2019. In doing so, the Committee requested that officers sought to work proactively with the applicants to find an alternative, suitable site. Therefore, it was not considered appropriate to serve a formal enforcement notice to stop the activity from taking place on the site immediately after the previous decision.

Furthermore, the Local Planning Authority have limited powers to decline to accept a planning application. However, under section 70A of the Town and Country Planning Act 1990 (Similar powers exist under section 81A of the Planning (Listed Buildings and Conservation Areas) Act 1990) the Authority does have the power to decline an application for planning permission which is similar to an application that, within the last 2 years, has been dismissed by the Secretary of State on appeal or refused following call-in by the Secretary of State. The Local Planning Authority may also decline to determine an application for planning permission if it has refused more than one similar application within the last 2 years and there has been no appeal to the Secretary of State. In declining to determine an application, a Local Planning Authority must be of the view that there has been no significant change in the development plan (so far as relevant to the application) and any other material considerations since the similar application was refused or dismissed on appeal.

In this case, the application has not been dismissed by the Secretary of State following an appeal or refused following being called in. Furthermore, the Authority have only refused one such application and therefore the requirements set out under

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section 70A of the Town and Country Planning Act 1990 have not been met and therefore it is correct and proper for the Authority to accept the valid application. The application details have been considered and the Authority have concluded that a re-application accords with the relevant legislation.

OTHER MATTERS

Cutcombe, Timberscombe and Luxborough Parish Council have commented, and all support the application.

CLIMATE EMERGENCY

In May 2019 the UK government declared a climate emergency, Exmoor National Park followed this by declaring a Climate Emergency in October 2019. To help meet this challenge the Local plan includes policies which seek to influence, contribute and challenge development to help meet the Climate Emergency. GP1 'Achieving National Park Purposes and Sustainable Development' Sets out that the need to consider future generations, through sustainability and resilience to climate change and adapting to and mitigating the impacts of climate change.

Policy CC-S1 'Climate Change Mitigation and Adaption' states that climate change mitigation will be encouraged, development which reduces demand for energy, using small scale low carbon and renewable energy, looks to situate development which avoids sites that would put wildlife at risk together with measures which avoids the risk of flooding. Furthermore, Policy CC-S5 'Low Carbon and Renewable Energy Development' seeks to support small scale renewable energy schemes that assist in contributing towards reducing greenhouse gas emissions and moving towards a carbon neutral National Park and policy CE-S6 'Design and Sustainable Construction Principles' seeks to incorporate sustainable construction methods which future proof against climate change impacts, including flood risk.

Paragraph 148 of the National Planning Policy Framework requires that "the planning system should support the transition to a low carbon future in a changing climate taking full account of flood risk and coastal change. It should help to: shape places in ways that contribute to radical reductions in greenhouse gas emissions, minimise vulnerability and improve resilience; encourage the reuse of existing resources, including the conversion of existing buildings; and support renewable and low carbon energy and associated infrastructure.

There would be a limited impact on the climate from the construction process and the sourcing of construction materials for the proposed landscaping. The delivery of timber to the site would have some impact upon the climate given the delivery of chestnut wood from other parts of the UK, however, the number of deliveries are relatively low and therefore the impact is considered to be minor. The site supports two land based businesses that seek to provide sustainable timber products on a local scale to a local market. The businesses help towards achieving a low-carbon

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economy. It is considered that there would be a positive and neutral impact on the climate going forward. Officers consider that the impact on the climate resulting from the construction of the proposed development would not be such that a reason for refusal should be given.

Human Rights

The provisions of the Human Rights Act 1998 and Equality Act 2010 have been taken into account in reaching the recommendation contained in this report.

Conclusion

The development seeks to change the use of an area from sheep and cattle feeding area to a timber storage area together with the widening of existing gateway and creation of banking and planting of hedgerow, in a location that is not an existing employment site. The site is isolated and located away from other development, as such; it is considered that, in principle, the proposed development it is not acceptable and does not accord with policy SE-S3 of the Local Plan.

It is considered that the works as carried out and those as proposed do not conserve, enhance or protect this part of Exmoor's landscape, the works are not compatible with the conservation and enhancement of this part of Exmoor's landscape, have no visual or character connection to any surrounding farmstead and will have an unacceptable impact on the character and appearance of the landscape and are, therefore, unacceptable and do not comply with policies CE-S1 and CE-D1 of the Local Plan.

Paragraph 83 of the National Planning Policy Framework states that planning policies and decisions should enable b) the development and diversification of agricultural and other land-based rural businesses. It is acknowledged that the application site supports two rural land-based businesses which provides employment for three full time members of staff and one part time member of staff and this weighs in favour of the application.

Paragraph 84 of the National Planning Policy Framework states that in these circumstances it will be important to ensure that development is sensitive to its surroundings, does not have an unacceptable impact on local roads and exploits any opportunities to make a location more sustainable. The use of previously developed land, and sites that are physically well-related to existing settlements, should be encouraged where suitable opportunities exist.

Paragraph 170 of the National Planning Policy Framework requires planning decisions to contribute to and enhance the natural and local environment by a) protecting and enhancing valued landscapes and b) recognising the intrinsic character and beauty of the countryside. Paragraph 172 of the National Planning Policy Framework requires great weight to be applied to conserving and enhancing the landscape and scenic beauty of protected landscapes, such as National Parks.

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Paragraph 172 states that the scale and extent of development within these designated areas should be limited.

It is considered that weighing the support of a prosperous rural economy against conserving and enhancing the natural environment is a finely balanced matter. However, direction is taken from the National Planning Policy Framework which states that great weight should be given to conserving and enhancing the landscape and scenic beauty of the National Park and policies within the local plan.

When applying this great weight, Officers consider that the existing site and the associated proposed development cannot be supported due to the unacceptable harm that would be caused to the scenic beauty and character of this part of the Exmoor National Park landscape, as such, the application is considered to be contrary to policies GP1, CE-S1, CE-D1, and CE-S6 of the Exmoor National Park Local Plan and Paragraphs 170 and 172 of the National Planning Policy Framework.

For the reasons outlined above the development is considered to be unacceptable and not in accordance with the relevant development plan policies. The application is therefore recommended for refusal.

Recommendation

Refuse for the following reasons:

1. The proposed development site lies within open countryside that is not an existing employment site, is isolated and is located away from other buildings and is therefore contrary to Policy SE-S3 of the Exmoor National Park Local Plan 2011-2031.
2. The proposed development by virtue of its siting, position, and form, is considered to cause unacceptable harm to the scenic beauty and character of this part of the Exmoor National Park Landscape contrary to policies CE-S1, CE-D1 and SE-S3 of the Exmoor National Park Local Plan 2011-2031 and paragraphs 170 and 172 of the National Planning Policy Framework.

Informatives

POSITIVE & PROACTIVE STATEMENT

This Authority has a pro-active approach to the delivery of development. Early pre-application engagement is always encouraged. In accordance with the requirements of Article 35 of the Town and Country Planning (Development Management Procedure) (England) Order 2015, in determining this application, Exmoor National Park Authority has endeavoured to work positively and proactively with the agent/applicant, in line with the National Planning Policy Framework, to ensure that all relevant planning considerations have been appropriately addressed to achieve a

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positive outcome. However, in this instance the relevant planning considerations have not been addressed and the application has therefore been refused.

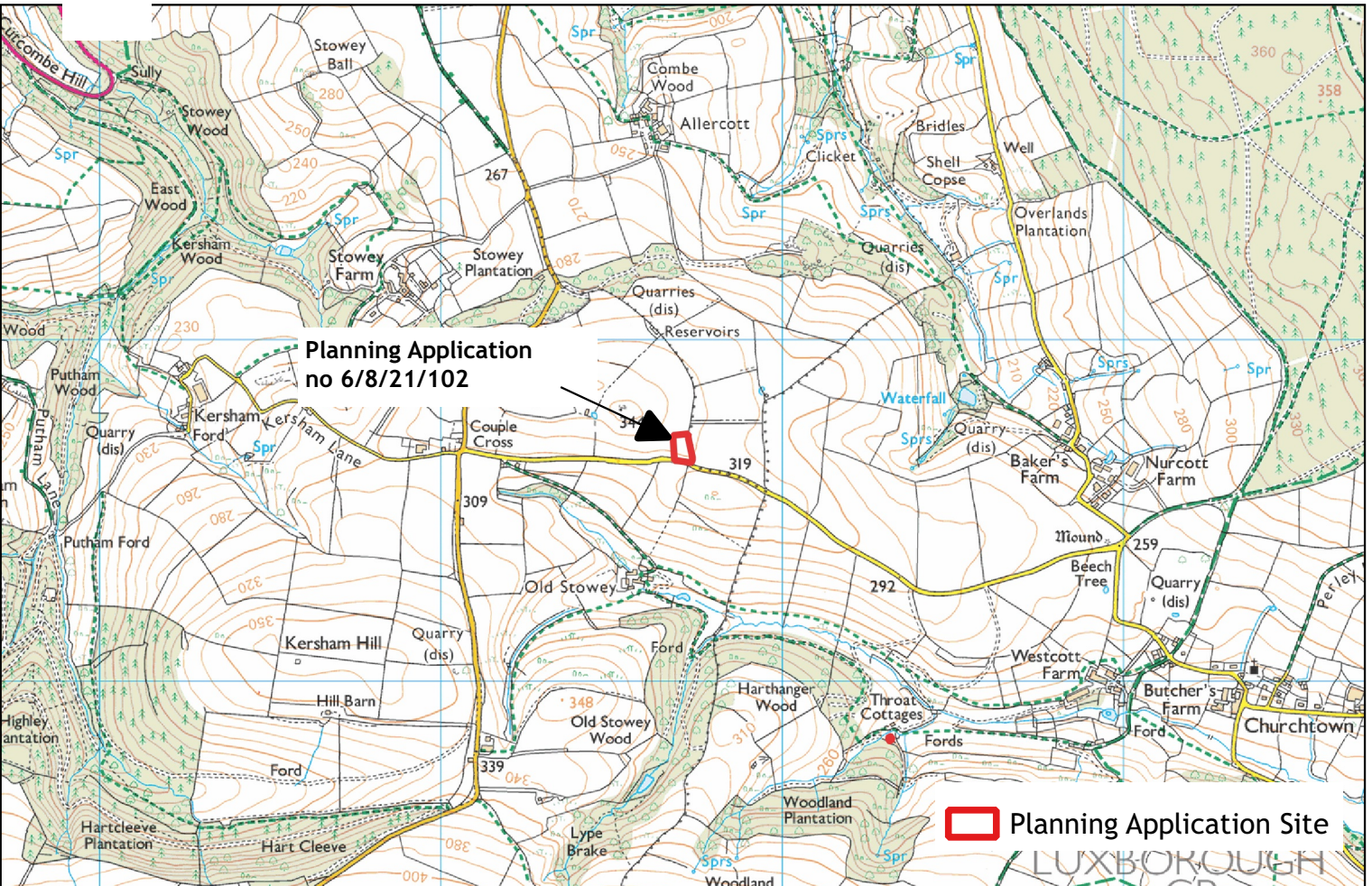
Planning Application
no 6/8/21/102

Planning Application Site

Site Map

Scale 1:2500

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Planning Application
no 6/8/21/102

Planning Application Site

Overview Map

Scale 1:20000

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Committee Report

Application Number:	6/9/21/107
Registration Date:	01-Mar-2021
Determination Date:	
Applicant	Ms E Wallace
Agent:	Ms. C Wray, Exmoor National Park Authority
Case Officer:	Amy Sanders
Site Address:	Varle Hill, Land By Cattle Grid Off Of Winsford Hill, (Easting: 289034, Northing: 132087)
Proposal:	Application under Regulation 3 of the Town & Country Planning General Regulations 1992 for the proposed creation of banking to enclose two roadside pull in areas.
Recommendation:	Approval subject to conditions
Reason for bringing before Authority Committee:	Exmoor National Park Authority is the agent, and acting on behalf of the applicant, because the applicant contacted Exmoor National Park Authority in 2020 regarding the issue of off-road vehicular driving and parking on the open moorland. This vehicular movement on the open moorland, is considered to degrade the special qualities of the National Park, so as part of National Park Purposes, the Authority is acting as the agent.

Relevant History

No relevant planning history.

Site Description & Proposal

The application sites are located to the north-east of Varle Hill and approximately 2 miles to the east of Tarr Steps. It is on one of the main access routes to Tarr Steps, and is in close proximity, (approximately 300 metres) from the highway B3223. Directly east of the application sites is a cattle grid. There are two sites proposed as part of this application, and they are directly opposite one another, on opposite sides of the highway.

Varle Hill extends to approximately 42 hectares and is adjacent to Winsford Hill to the East and Ashway Side to the West, both of which are SSSI moorland, Varle Hill is grass moorland habitat dominated by various grass species as well as some mixed scrub such as Hawthorn.

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There are no designated heritage assets in close proximity or within the immediate setting of the site. The sites are not within a flood risk zone.

PROPOSAL

This application seeks permission to construct an earth bank at two sites on Varle Hill. The banking is proposed as a solution to prevent off-road vehicular parking on the moorland.

The proposed earth banks will measure a height between 600mm and 750mm high respectfully, and have a depth of 1 metre, and be covered with turf. The proposed earth bank in location 1, as shown in the Design and Access Statement, shall measure an approximate length of 20 metres, and the proposed earth bank in location 2, shall measure an approximate length of 12 metres.

Consultee Representations

Natural England, 15-Mar-2021:

No objection. Based on the plans submitted, Natural England considers that the proposed development will not have significant adverse impacts on statutorily protected nature conservation sites.

ENPA - ROW and Access Officer, 11-Mar-2021:

Public footpath DU3/25 runs close to one of the points where banking is proposed in this application. I am satisfied that the public footpath will not be obstructed by the proposed works and support actions to control illegal off road parking and driving in this location.

Winsford Parish Council, 30-Mar-2021:

Winsford Parish Council discussed application 6/9/21/107 – Varle Hill, Land By Cattle Grid Off Of Winsford Hill at their Council meeting tonight, and would like to support the application, as Council believe this will protect the landscape.

Dulverton Town Council, 19-Mar-2021:

Members consider that the proposals will enable the public to park safely and responsibly and avoid erosion to the surrounding area, still maintaining a nature appearance.

Representations

No representation received.

Policy Context

EXMOOR NATIONAL PARK LOCAL PLAN 2011-2031

7.2

GP1 Achieving National Park Purpose and Sustainable Development

CE-S1 Landscape Character

CE-D1 Protecting Exmoor's Landscapes and Seascapes

CE-S4 Cultural Heritage and Historic Environment

CE-D3 Conserving Heritage Assets

CE-S3 Biodiversity and Green Infrastructure

CE-D2 Green Infrastructure Provision

CE-S6 Design and Sustainable Construction Principles

CC-S1 Climate Change and Mitigation and Adaption

CC-D1 Flood Risk

AC-D2 Traffic and Road Safety Considerations for Development

RT-D12 Access Land and Rights of Way

The National Planning Policy Framework is a material consideration.

Planning Considerations

The main planning issues are considered to be the impact on character and scenic beauty of the landscape, archaeological interests and impact on highway safety and the public right of way.

LANDSCAPE CHARACTER AND SCENIC BEAUTY

Policy GP1 advises that sustainable development will conserve and enhance the National Park, its natural beauty, wildlife and cultural heritage and its special qualities. Development should promote opportunities for their understanding and enjoyment by the public and, in doing so, foster the social and economic wellbeing of local communities.

Policy CE-D1 advises that development will be permitted where it can be demonstrated that it is compatible with the conservation and enhancement of Exmoor's landscape.

Policy CE-S6 requires that development proposals deliver high quality sustainable designs that conserve and enhance the local identity and distinctiveness of Exmoor's built and historic environment.

These policies are consistent with the National Planning Policy Framework and the protection of the National Park and have regard to the purposes of designated National Parks and their status.

The planning statement, submitted with the application, states that:

'Vehicles have been accessing the moorland to either park off-road or drive onto the moorland for a picnic or other various recreational activities. Varle Hill is designated as access land under the Countryside and Rights of Way act 2000. This allows users access on foot but does not allow for motor vehicles to be driven onto the land. The

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landowner is positive towards access and recreation and would like to maintain the informal parking at site 1 but a barrier to the rest of the moorland is required. Due to the open aspect of Varle Hill and the lack of natural features, wooden barriers and/or boulders as well as placed logs would not be in-keeping with the landscape. As such grass ditching and banking is preferable at the two locations.'

The proposed works seek to restrict unauthorised vehicular access over the moorland in the interest of the wider scenic beauty of this part of the landscape, and the enjoyment of this area by users. The proposed works are around existing tracks and areas already used for vehicle parking. The earth banks could have an impact on the visual amenity of the immediate vicinity, particularly to users of the road and tracks passing the areas affected. However, the initial impact of the earth works is relatively limited and will soften over time, in particular once the grass and seed has grown. The overall landscape impact in restricting unauthorised vehicular access and allowing the moorland to 'recover' is considered to be of benefit to visual amenity and scenic beauty. This is considered to outweigh the direct impact caused by the proposals with the formation of earth banks.

The earth banks are relatively low in height and reflect other similar works carried out to parking areas further to the south and the west of the sites, and along the moorland.

In particular, to the south west of the cattle grid and highway, the land levels are on a gradual sloping gradient, rising from north to south. In this way, the proposed banks would be on a lower ground level, than the land surrounding it, and the hedge to the south of the site, would be on a higher elevated position, so the proposed banks would be read in relation to this existing hedgerow, so the visual impact on the landscape is considered to be minimal in this case.

The application sites are located within the Landscape Character Type of Open Moorland. The key characteristics of the Open Moorland character area are:

- A large-scale landform of broad, gently undulating plateaux and rounded hills that loom over the adjacent, lower lying landscapes.
 - Cut by distinctive, deeply carved moorland valleys (both wet and dry), with gently meandering streams of varied character issuing from a large number of moorland springs.
 - Land cover of heather and grass moor, used as rough grazing by Exmoor ponies, sheep and cattle.
 - A rich ecological resource comprising a mosaic of semi-natural moorland habitats, including blanket bog, heath and grassland, as well as patches of bracken, gorse and scrub.
 - Trees limited to lines of beech, isolated streamside trees, occasional stands of conifers and tree clumps in the combes.
 - A predominantly open landscape, with occasional stone walls, overgrown beech hedges or post and wire fences.
-

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- Outstanding panoramic views over the open moorland and beyond. The distinctive smooth horizons of the open moorland also form backdrops to views throughout the National Park.

The Landscape Character Assessment for Open Moorland informs of the landscape issues and forces for change for this area of Exmoor. In particular, the assessment states that roads and parking areas are an issue/force of change, and that the landscape sensitivities and potential impacts could be the:

'Erosion of verges and establishment of informal car parks damaging vegetation and open moorland character. Road signs can also be intrusive in this relatively wild landscape. Speeding traffic threatens ponies and livestock, which acts as a disincentive for moorland grazing. Traffic also impacts on perceptions of tranquillity.'

Therefore, as this application is seeking to prevent informal car parks, and illegal vehicular access onto the open moorland, the application is seen to support the landscape character area of the Open Moorland.

The Landscape Character Assessment also specifies Specific Management Guidelines for Open Moorland which includes to:

'protect the sense of wildness, remoteness and tranquillity associated with much of the Open Moorland. Minimise the visual impacts of roads by reducing signage and markings as much as possible.'

Therefore, the proposed development is considered to be an acceptable and preferred option for stopping vehicular access to the open moorland, rather than alien and developed features such as signs.

Furthermore, the proposed development, is not considered to harm the special qualities of this landscape character type, because it is a low-lying and small-scale development, so will not impact the skyline. The proposed locations of the two banks are closely related to existing hedgerows, stone walls and trees, so the banks are not considered to impact the open landscape of this character area, nor negatively impact the panoramic views of the open moorland, that make this character area distinctive. In light of the above considerations, the proposal is considered to not have a harmful impact on the setting, visual amenity, and appearance of this part of the National Park.

ECOLOGY

In accordance with CE-S3 the conservation and enhancement of wildlife and habitats will be given great weight and development likely to cause harm to sites designated for their international, national or local importance will not be supported. Development should also not lead to harm to legally protected species or lead to the loss of or damage to their habitats.

7.2

The development proposed is related to the management of the moorland, to prevent unauthorised access by vehicles. The proposals also seek to manage existing parking areas to ensure vehicles do not encroach further onto the moorland in the interests of protecting the heath from damage. The works are considered necessary for the management of the land and to address damage that has been caused. The works themselves are contained to those areas already used by vehicles and to the edges of the sites designated for special ecological interest. The works are next to the public road or existing tracks. The works are away from areas of SSSI and the SAC. Natural England have provided a no objection comment during the consultation stage of the application.

Therefore, and in sum of the above, the proposed development is considered unlikely to significantly impact on the protected habitats site.

HIGHWAY SAFETY

Policy AC-D2 advises that development which will cause unacceptable levels of traffic in terms of environmental or physical capacity of the local road network, or would prejudice road safety interests, will not be permitted.

Policy RT-D12 relates to safeguarding access land and Rights of Way in terms of their condition, users' interests and character and appearance. Where a proposal would adversely affect the network, it will be necessary to meet a number of criteria including that there is a need for the development, that there is no appropriate alternative location, and any harm will be kept to a minimum.

The proposed works would not obstruct use of public rights of way and are not considered to compromise the existing level of access to permitted areas of parking. The parking areas are established, and the proposals are not considered to cause material harm to the existing level of highway safety.

The PROW Officer at Exmoor National Park Authority does not object to the proposal.

ARCHAEOLOGY

Policy CE-S4 of the Local Plan advises that, among other things, Exmoor National Park's local distinctiveness, cultural heritage, and historic environment, will be conserved and enhanced to ensure that present and future generations can increase their knowledge, awareness and enjoyment of these special qualities. The Policy advises that development should make a positive contribution to the local distinctiveness of the historic environment and ensure that the character, special interest, integrity, and significance of any affected heritage asset and its setting is conserved and enhanced. Where development proposals are likely to cause significant harm to, or loss of, designated heritage assets or assets of national significance, permission should be refused in accordance with CE-S4.

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Policy CE-D3 advises that development should demonstrate a positive contribution to the setting, understanding and enjoyment of the heritage asset.

The location of site 1 is within the boundary of Historic Environment Record MSO9342 - medieval or post-medieval field system on Varle Hill and Ashway Side. The Exmoor National Park HER record describes this as:

'An area of extensive field boundaries with ridge and furrow earthworks were noted on aerial photographs.

Extensive remains of field banks with associated ridging lie across Varle hill and Ashway Side. This area is included in a detailed AP transcription of the Winsford Hill environs, to be carried out as part of the RCHME East Exmoor Project...

The field system, comprising medieval and/or post-medieval ridge and furrow and embanked field boundaries, described by the previous authorities forms part of a larger system (described in MSO8622) that has been mapped from aerial photographs as part of the RCHME East Exmoor Project.'

As such, and in accordance with Policy CE-S4, a condition shall be attached to any grant of permission, requiring an archaeological survey to be carried out prior to works commencing on the site.

CLIMATE EMERGENCY

In May 2019 the UK government declared a climate emergency, Exmoor National Park followed this by declaring a Climate Emergency in October 2019. To help meet this challenge the Local plan includes policies which seek to influence, contribute and challenge development to help meet the Climate Emergency. GP1 'Achieving National Park Purposes and Sustainable Development' Sets out that the need to consider future generations, through sustainability and resilience to climate change and adapting to and mitigating the impacts of climate change.

Policy CC-S1 'Climate Change Mitigation and Adaption' states that climate change mitigation will be encouraged, development which reduces demand for energy, using small scale low carbon and renewable energy, looks to situate development which avoids sites that would put wildlife at risk together with measures which avoids the risk of flooding. Furthermore, Policy CC-S5 'Low Carbon and Renewable Energy Development' seeks to support small scale renewable energy schemes that assist in contributing towards reducing greenhouse gas emissions and moving towards a carbon neutral National Park and policy CE-S6 'Design and Sustainable Construction Principles' seeks to incorporate sustainable construction methods which future proof against climate change impacts, including flood risk.

Paragraph 148 of the National Planning Policy Framework requires that "the planning system should support the transition to a low carbon future in a changing climate"

7.2

taking full account of flood risk and coastal change. It should help to: shape places in ways that contribute to radical reductions in greenhouse gas emissions, minimise vulnerability and improve resilience; encourage the reuse of existing resources, including the conversion of existing buildings; and support renewable and low carbon energy and associated infrastructure.

There would be an impact on the climate from the construction process. The papers submitted explain that the applicant will use locally sourced materials in the construction of banks. Officers consider that the impact on the climate resulting from the construction of the proposed development would not be such that a reason for refusal should be given.

Human Rights

The provisions of the Human Rights Act 1998 and Equality Act 2010 have been taken into account in reaching the recommendation contained in this report.

Conclusion

The works proposed are designed to safeguard the interests of the locality, particular in terms of its ecological and landscape significance and to prevent vehicle damage through unauthorised access and encroachment of vehicles on to the moorland. The proposals are considered to have an acceptable impact on the character and scenic beauty of the locality. Authorised public access is maintained, and the proposals are not considered to cause material harm to the existing level of highway safety. The impacts of the proposed development are considered to be acceptable and the proposal is judged to comply with the relevant development plan policies. The recommendation is therefore one of Approval.

Recommendation

1. The development hereby permitted shall be begun before the expiration of three years from the date of this permission.

Reason: In accordance with the provisions of Section 91 of the Town and Country Planning Act 1990, (as amended by the Planning & Compulsory Purchase Act 2004).

2. The development hereby permitted shall not be carried out except in complete accordance with the submitted site plan, location plan and drawings numbered ENPA File No. 1, ENPA File No. 2 and ENPA File No. 3, and date stamped 01-March-2021 unless otherwise required by condition below.

Reason: For the avoidance of doubt and to ensure the development accords with the approved plans.

7.2

3.No development, excavation or site clearance within the area indicated on drawing number ENPA File No.2, shall take place until a programme of archaeological work in accordance with a written scheme of investigation has been submitted to and approved in writing by the Local Planning Authority. Once approved works shall be carried out in strict accordance with these approved details.

Reason: To ensure the site has provision for full recording of its archaeological potential in accordance with Policies GP1 and CE-S4 of the Exmoor National Park Local Plan 2011-2031.

Informatives

MONITORING OF DEVELOPMENT

The applicant/developer is reminded that it is their responsibility to ensure that the requirements of each planning condition are met and that the works are undertaken in accordance with the approved plans. Any failure to meet the terms of a planning condition or work which does not accord with the approved plans leaves the applicant/developer liable to formal action being taken. The National Park Authority endeavours to monitor on site the compliance with conditions and building works. This has benefits for applicants and developers as well as the National Park. To assist with this monitoring of development the applicant/developer is requested to give at least fourteen days notice of the commencement of development to ensure that effective monitoring can be undertaken. The Planning Section can be contacted at Exmoor National Park Authority, Exmoor House, Dulverton, Somerset, TA22 9HL or by telephone on 01398 323665 or by email plan@exmoor-nationalpark.gov.uk.

POSITIVE & PROACTIVE STATEMENT

This Authority has a pro-active approach to the delivery of development. Early preapplication engagement is always encouraged. In accordance with the requirements of Article 35 of the Town and Country Planning (Development Management Procedure) (England) Order 2015, in determining this application, Exmoor National Park Authority has endeavoured to work positively and proactively with the agent/applicant, in line with the National Planning Policy Framework, to ensure that all relevant planning considerations have been appropriately addressed to achieve a positive outcome.

PUBLIC RIGHT OF WAY NOTE

Public rights of way should be open (easy and safe to use) at all times. Please note the following:

Care should be taken to avoid obstructing or interfering with the public rights of way or creating a hazard for users. If it is impossible to avoid interference or potential danger, the appropriate legal steps (e.g., path closure application) should be taken in advance

7.2

of any works. If this is likely to be necessary, please contact the Highway Authority or seek legal advice as soon as possible.

Any disturbance to the surface of rights of way should be avoided but if any such disturbance does occur due to the owner/occupier or their agents' use of the way, the surface should be reinstated.

Where planning permission is granted, this does not authorise any person to stop up or divert any public right of way. Separate legal steps are needed for this .

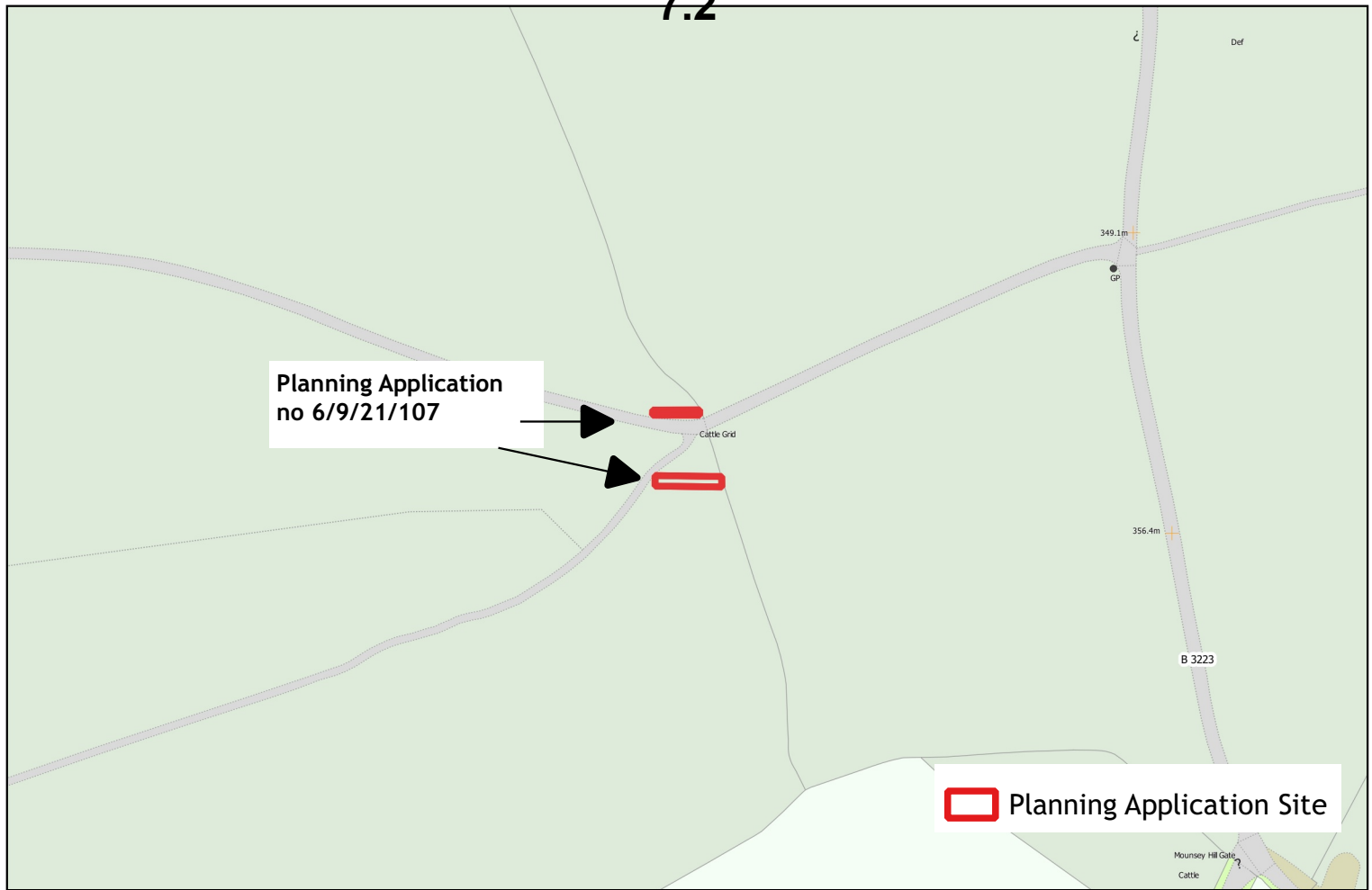
The driving of a vehicle is only permitted on a public bridleway/footpath where the driver has lawful authority to do so.

Parking on the public right of way may be deemed to constitute an obstruction

Changes to the surface/drainage of a public right of way require prior authorisation from the Highway Authority (in this case ENPA as its agent).

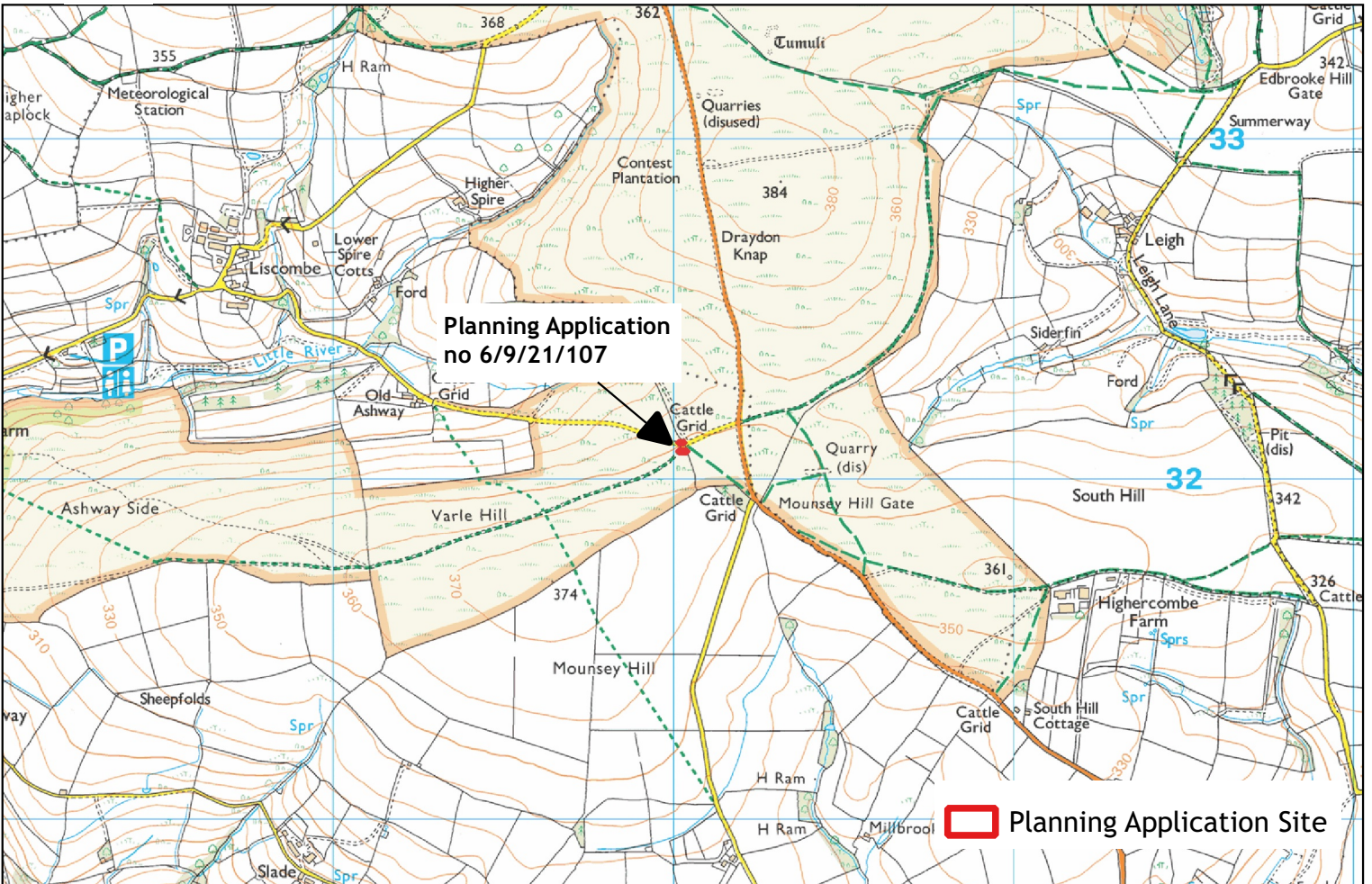
New furniture (e.g., gates) being needed along a public right of way require prior authorisation from the Highway Authority (in this case ENPA as its agent).

Where an increase in vehicular traffic or other alteration in the private use of a public right of way this route is expected as a result of the development, there will be other considerations such as the impact on the maintenance requirements of the right of way



Site Map
 Scale 1:2500

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Overview Map
 Scale 1:20000

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7.3



Committee Report

Application Number:	GDO 21/06
Registration Date:	25-Mar-2021
Determination Date:	21-Apr-2021
Applicant	Mr. A Reed, Good Vibe Veg CIC
Agent:	Mrs. C Dehaini, Squirrels Architecture
Case Officer:	Yvonne Dale
Site Address:	HORNER FARM, HORNER, MINEHEAD, TA24 8HY
Proposal:	Prior notification for the proposed erection of 2 no. polytunnels (15m x 6.4m each), 1 no. polytunnel (10m x 4.2m) and 1no. open fronted timber framed packing shed (12m x 4m).
Recommendation:	Prior Approval Not Required
Reason for bringing before Authority Committee:	The application comes before the Authority Committee in accordance with the agreed scheme of delegation, because a Member of the Authority has been involved in the application.

Relevant History

75429 - Proposed coach and car park and site for public conveniences on land at Horner, as described in the plans and drawings submitted, as amended by plan showing revised access
Approved 07/12/1970

75429/1 - Proposed erection of public conveniences in car park adjoining Horner Farm, Porlock, as described in the detailed plans and drawings submitted, in accordance with the conditions attached to the outline application approved on 7 December 1970
Approved 15/12/1971

6/19/17/105 - Proposed access and driveway into Horner Farm.
Approved 09/10/2017

HRN 18/01 - Hedgerow Removal Notice for removal of 3 sections of hedgerow
Approved 01/05/2018

Site Description & Proposal

Horner Farm is located within Horner and lies within the parish of Luccombe. Horner Farm consists of a traditional farmhouse, a series of traditional barns set around a courtyard and more modern outbuildings. The agricultural holding extends to 79 hectares.

7.3

The proposed application site lies to the north of Horner Farm and lies approximately 90m north east of Horner Farmhouse. The applicant will sub-let the field from the existing tenants in line with their tenancy agreement with the land owners (the National Trust). The application site is accessed from an existing track leading from the public car park and approved under application 6/19/17/105. The northern end of the field lies within flood zones 2 and 3 as designated by the Environment Agency, however, the siting of the proposed structures falls outside of the flood zone.

The application proposes the erection of three polytunnels and an open fronted timber framed packing shed to enable the production of fruit and vegetables and associated market garden activities.

The polytunnels will be constructed of steel frames with translucent/white polythene covers. Polytunnels 1 and 2 will measure approximately 6.4m x 15m, with a total floor area of approximately 192m² and a height of approximately 2.97m. Polytunnel 3 will measure approximately 4.2m x 10m, with a total floor area of approximately 42m² and a height of approximately 2.75m.

The timber framed packing shed will be an open fronted timber framed structure with timber clad sides and a corrugated metal sheet roof. The proposed structure consists of 4 bays with the outer bays being enclosed. The timber framed packing shed will measure approximately 4m x 12m, with a total floor area of approximately 48m² and a height of approximately 2.48m.

The application papers indicate that there is a functional need for the structures to enable the effective and sustainable production of fruit and vegetables and associated market garden activities. The agent states that the polytunnels are required for propagation of seedlings, to extend the growing season and to provide suitable growing conditions for certain salad and fruit crops. The agent further states that the timber packing and storage shelter is needed to provide space for cleaning, sorting and packing produce and for storing tools and equipment.

Consultee Representations

SCC - Highways Authority – 30/03/2021 – Standing Advice

ENPA - Landscape Officer – No Comment Received

ENPA - ROW and Access Officer – No Comment Received

The National Trust – No Comment Received

Environment Agency South West – No Comment Received

ENPA - Wildlife Conservation Officer – No Comment Received

ENPA - Trees and Woodlands – No Comment Received

ENPA – Ecologist – No Comment Received

Somerset West and Taunton Council – No Comment Received

Luccombe Parish Council – No Comment Received

ENPA - Farming and Wildlife – No Comment Received

7.3

Representations

No public letters of representation have been received.

Policy Context

Exmoor National Park Local Plan (2011-2031)

GP1 – General Policy

CE-S1 - Landscape Character

CE-S2 – Protecting Exmoor's Dark Night Sky

CE-S3 – Biodiversity and green infrastructure

CE-S4 – Cultural heritage and historic environment

CE-S6 – Design and sustainable construction principles

CE-D1 - Protecting Exmoor's Landscapes and Seascapes

SE-S1 - A Sustainable Exmoor Economy

SE-S4 - Agricultural and Forestry Development

The National Planning Policy Framework (NPPF) is also a material planning consideration.

Planning Considerations

Schedule 2, Part 6, Class A of the Town and Country Planning (General Permitted Development) Order 2015 permits works for the erection of agricultural buildings on units of five hectares or more, which are reasonably necessary for the purposes of agriculture within that unit, subject to a certain set of criteria being met, which are considered as follows:

- Class A 1 (a) The proposed structures will not be erected on a separate parcel of land which is less than one hectare in area.
- Class A 1 (b) N/A
- Class A 1 (c) The proposal relates to the erection of agricultural structures not a dwelling.
- Class A 1 (d) The proposed structures will be used for the production of fruit and vegetables, for cleaning, sorting and packing produce and for storing tools and equipment.
- Class A 1 (e) The proposed structures will have a combined footprint of approximately 282 square metres. No other buildings within the same unit are being provided or have been provided within the last 2 years which are within 90 metres of the proposed building.
- Class A 1 (f) The proposed structures will not be within 3 km of an aerodrome.
- Class A 1 (g) The proposed structures will not be within 3 km of an aerodrome and will not exceed 12 metres in height.
- Class A 1 (h) The proposed structures are in excess of 25 metres from the nearest classified road.

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- Class A 1 (i) The proposed structures are within 400 metres of a protected building but will not be used to accommodate livestock or store slurry or sewage sludge.
 - Class A 1 (j) This application does not propose works connected with fish farming.
 - Class A 1 (k) The proposed structures will not be used to store fuel or waste from a biomass boiler or an anaerobic digestion system.

The proposed structures are essentially permitted development under Schedule 2, Part 6, Class A of the Town and Country Planning (General Permitted Development) Order 2015 (As Amended) (GPDO). Provided all the GPDO requirements are met, the principle of whether the development should be permitted is not for consideration, and only in cases where the Local Planning Authority considers that a specific proposal is likely to have a significant impact on its surroundings would it be considered necessary for the authority to require the formal submission of details for approval.

Part 6, Class A.2(2)(a)(i) outlines that the erection of a building is permitted by Class A subject to the developer applying to the Local Planning Authority, before development commences, for a determination as to whether the prior approval of the Authority will be required as to the siting, design and external appearance of the building. This means that the siting of the building and its impact on the landscape, its design and external appearance (including materials) are material planning considerations and therefore the policies contained within the adopted Local Plan and the National Planning Policy Framework (NPPF) are also material considerations.

Policy GP1 of the Exmoor National Park Local Plan (2011-2031), the adopted Local Plan, requires sustainable development proposals in the National Park to be compatible with the conservation and enhancement of the natural beauty, wildlife and cultural heritage, and special qualities of Exmoor, and the public understanding and enjoyment of those qualities.

Paragraph 7.54 within the preamble to Policy SE-S4, states that when considering applications for buildings/structures the Authority must be satisfied that the proposal is designed for the purposes of agriculture or forestry in terms of its scale and location and will not have an adverse impact on the character of the wider landscape.

Paragraph 7.55 states that the main considerations for assessing proposals must be siting and design to ensure the landscape, wildlife, visual quality and historic character of the surrounding area is conserved.

Paragraph 7.62 states that in assessing proposals for agricultural development every effort should be made to minimise any impacts through the use of appropriate siting, design, layout, materials and surfacing.

Policy SE-S4 itself refers to agricultural and forestry development and states that permission will be granted for new or replacement buildings required for agricultural purposes where they meet set criteria.

7.3

Paragraph 4.139 within the preamble to Policy CE-S6 states that the policy sets out the principles guiding the design and construction of new development. It promotes high quality sustainable design which conserves and enhances the National Park by ensuring new development reflects and complements Exmoor's landscape and settlement character.

Paragraph 4.145 within the preamble to Policy CE-S6 requires development to enhance local landscape character and distinctiveness by ensuring that development takes account of landscape in terms of topography, existing landscape elements and aspects.

The proposed polytunnels and timber framed structure would be sited in the south of the field and set against the existing mature hedgerows that form the boundary of the site on the east and south sides. Polytunnels 1 and 2 will lie in a north-south orientation and polytunnel 3 and the packing shed will have an east-west orientation. The proposed site is a relatively level area and the siting of the structures will not require any ground excavation.

The sites are related to the existing built form of the holding and lie approximately 75m from the modern agricultural buildings. When viewed from afar the proposed structures would be seen in context with the existing buildings at the holding. Their design and materials, while not traditional, is functional and typical of polytunnels. The polytunnels will be accessed from both the end elevations. Whilst the materials are not of those typically expected with agricultural buildings in accordance with policy CE-S6 there is a functional requirement for these structures to have the transparent roof, wall covering and galvanised steel given the nature of their purpose.

The packing shed will be constructed of traditional materials incorporating timber framing, cladding and a corrugated metal roof. The design of the mono-pitched structure consists of 4 bays with the outer two being enclosed for storage and the inner two being open-fronted for use as a packing shelter.

Given the size of the buildings, their relationship with existing development and the farm building context, together with their relatively secluded position, the polytunnels and timber packing shelter are judged to have an acceptable landscape impact.

Human Rights

The provisions of the Human Rights Act 1998 and Equality Act 2010 have been taken into account in reaching the recommendation contained in this report.

Conclusion

For the reasons outlined above the Local Planning Authority is satisfied that the proposed building is permitted under Schedule 2, Part 6, Class A of the Town and Country Planning (General Permitted Development) Order 2015 and that prior

7.3

approval is not required. As such, the proposed buildings can be erected without further reference to the Local Planning Authority.

Recommendation

Prior Approval Not Required

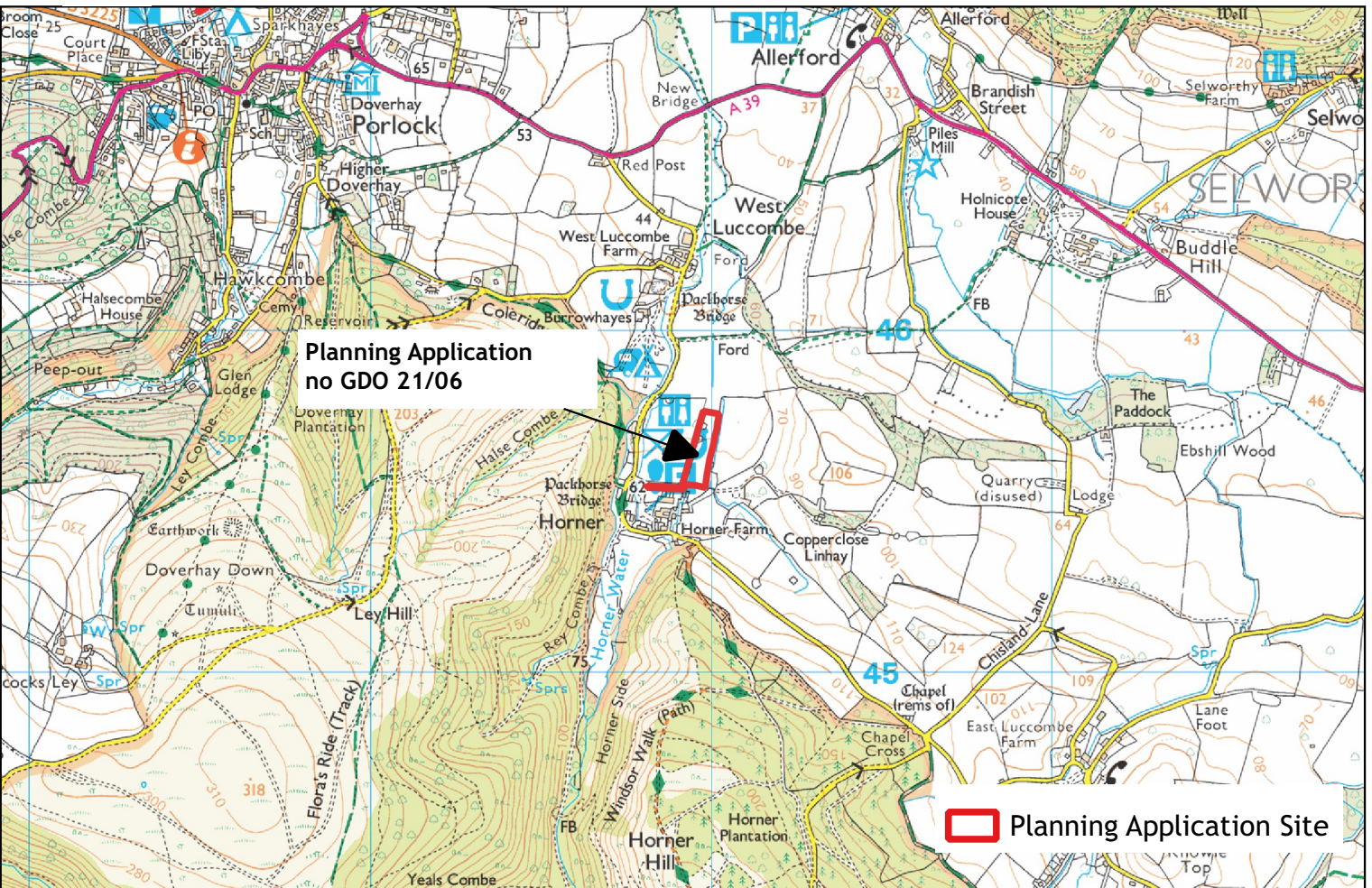
Informatives

N/A



Site Map
Scale 1:2500

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Overview Map
Scale 1:20000

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7.4



Committee Report

Application Number:	WTCA 21/03
Registration Date:	23-Feb-2021
Determination Date:	24-Mar-2021
Applicant	Mrs. S Cottrell, Exmoor National Park Authority
Agent:	
Case Officer:	Jack Hunt
Site Address:	Land to the rear of Dunster National Park Centre, Dunster Steep, Dunster, TA24 6SG
Proposal:	Works to Tree in Conservation Area: Young Ash T1 fell to ground level.
Recommendation:	
Reason for bringing before Authority Committee:	

Relevant History

None relevant to this application

Site Description & Proposal

The ash tree is located behind the ENPA National Park Centre in Dunster, at the top of a slope and adjacent to the fence which forms the boundary of ENPA ownership. Ash is highly susceptible to Ash Dieback and it is probable that the tree has the disease. The proposal is to remove the tree to ground level and let the disease run its course on any coppicing shoots which appear; this will remove the hazard posed by the tree dying and collapsing on nearby structures or into the public area to the south.

Consultee Representations

ENPA - Historic Buildings Officer – No Comment received

ENPA - Historic Environment Officer – No Comment received

ENPA - Historic Environment Advisor – No Comment received

SCC - Highways Authority – No observations

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Somerset West and Taunton Council – No comments received

Dunster Parish Council – No Objection

ENPA - Wildlife Conservation Officer – No comments received

ENPA – Ecologist – No comments received

Somerset Gardens Trust – No comments received

The Gardens Trust – Does not wish to comment.

Historic England – Does not wish to comment

Representations

None Received

Policy Context

Trees in a conservation area that are not protected by an Order are protected by the provisions in section 211 of the Town and Country Planning Act 1990. These provisions require people to notify the local planning authority, using a 'section 211 notice', 6 weeks before carrying out certain work on such trees, unless an exception applies. The work may go ahead before the end of the 6 week period if the local planning authority gives consent. This notice period gives the authority an opportunity to consider whether to make an Order on the tree.

Planning Considerations

Works to the tree are required as there are signs that the tree is infected with Ash Die Back. Projections show that >90% of infected ash will die, and younger and smaller specimens such as the tree being considered with this application, are even more susceptible. Ash Dieback is highly prevalent in the area and many works are currently underway to remove the threat to life and property posed by the disease on trees which have high-value targets, i.e. those near buildings and rights of way. The tree's location makes it likely that as it succumbs to ADB, it may drop limbs which would damage the adjacent building and boundary fence, as well as pose a risk to the safety of people in the adjacent public area to the south.

Human Rights

The provisions of the Human Rights Act 1998 and Equality Act 2010 have been taken into account in reaching the recommendation contained in this report.

7.4

Conclusion

Given the potential risk to surrounding properties and people it is considered that the works proposed are necessary and proportionate and therefore the proposed works should be approved.

Recommendation

Approve.

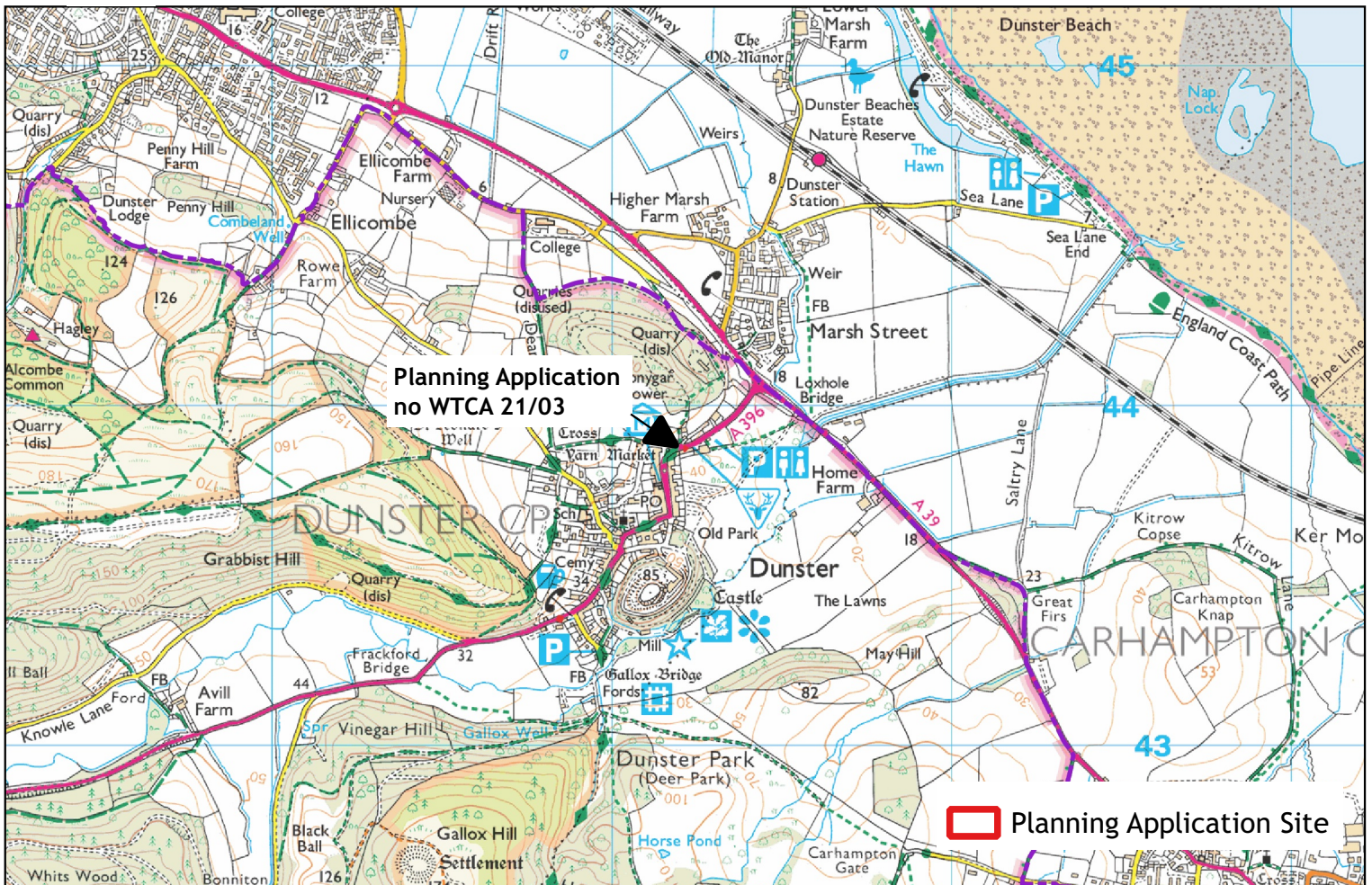
Informatives

None



Site Map
Scale 1:2500

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Overview Map
Scale 1:20000

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Application decisions delegated to the Chief Executive

Ref and Grid Ref	Applicant & Location	Decision and Date
6/9/21/108DC	Mr M Thompson - Discharge of Condition 3 (Brick Sample) of approved application 6/9/20/116. (Discharge of Condition) - Dulverton Pharmacy, 21, High Street, Dulverton, Somerset, TA22 9HB	Approved 13-Apr-2021
GDO 21/05	Mr E Hitch - Prior notification for proposed erection of livestock building (36.58m x 15m). (GDO - Agricultural/Forestry) - HIGHER SMINHAYS FARM, BRENDON HILL, WATCHET, TA23 0LG	GDO - Prior Approval Not Reqd 13-Apr-2021
6/3/21/102DC	NET Coverage solutions - Discharge of Conditions 3 (written scheme of investigation) & 4 (antenna sample) of approved application 6/3/19/126. (Discharge of Condition) - St Marys Church, Brompton Regis, TA22 9NN	Approved 08-Apr-2021
GDO 21/04	Mr M Scott - Prior approval for the Proposed Erection of new Agricultural barn (GDO - Agricultural/Forestry) - Battles, Churchtown To Beech Tree, Luxborough, TA23 0SR	GDO - Prior Approval Not Reqd 14-Apr-2021
GDO 21/03	Mrs C Dehaini - Prior notification for the proposed alteration of and extension to agricultural building. (GDO - Agricultural/Forestry) - Higher Barn Farm, Slade Lane, Roadwater, Watchet, TA23 0LY	GDO - Prior Approval Not Reqd 01-Apr-2021
6/10/21/111DC	Mr I Boyes - Discharge of Condition 3 of approved application 6/10/20/106. (Discharge of Condition) - Land adjacent to Rowe Farm, Ellicombe, Minehead, TA24 6TS	Approved 13-Apr-2021
6/27/21/106	Mr. Jonathan Budds - Proposed installation of solar panels on roof of existing dwelling. (Householder) - Pilgrims, Redway, Porlock, TA24 8QF	Approved with Conditions 15-Apr-2021
6/40/21/102DC	Mr M Broadwith - Discharge of Conditions 3, 4, 5 and 6 of approved application 6/40/20/113LB. (Discharge of Condition) - Great Nurcott Farm, WINSFORD, MINEHEAD, TA24 7HR	Approved 12-Apr-2021
6/40/21/101DC	Mr M Broadwith - Discharge of Conditions 3, 4, 5 and 6 of approved application 6/40/20/112 (Discharge of Condition) - Great Nurcott Farm, WINSFORD, MINEHEAD, TA24 7HR	Approved 12-Apr-2021

Application decisions delegated to the Chief Executive

Ref and Grid Ref	Applicant & Location	Decision and Date
6/8/21/103	Mr. Anthony Davies - Proposed erection of new garden shed. (Householder) - PORTWAY HOUSE, CUTCOMBE, MINEHEAD, TA24 7AP	Approved with Conditions 16-Apr-2021
62/41/21/004	Ms. C Glover, Severn Seas Ltd - Proposed construction of raised outside seating area and maritime exhibition space, together with formation of kiosk. (Amended description) (Full) - Bath Hotel, Lynmouth Street, Lynmouth, EX35 6EL	Approved with Conditions 19-Apr-2021
62/13/21/001DC	Mr C Howcroft - Discharge of Condition 7 of approved application 62/13/20/003. (Discharge of Condition) - Withycombe Farm, CHALLACOMBE, BARNSTAPLE, EX31 4TU	Approved 14-Apr-2021
6/19/21/101	Mr. D Raymond, National Trust - Proposed installation of below ground domestic 2,100 litres LPG tank. (Full) - Mill Cottage, West Luccombe Road, Luccombe, TA24 8HY	Approved with Conditions 13-Apr-2021
6/9/21/105	Dr S Perks Baker - Proposed removal of existing porch and construction of new porch and roof, together with extension to terrace. (Householder) - Sorrento, 9 Northmoor Road, Dulverton, TA22 9DF	Approved with Conditions 14-Apr-2021
6/42/21/103	Mr S Lindgren - Lawful development certificate for the proposed conversion of workshop over garage to bed and breakfast accommodation. (CLOPUD) - Old School House, Sparrows Lane, Withypool, TA24 7QP	Approved 14-Apr-2021
WTPO 21/01	Quick - Works to Tree subject to Tree Preservation Order: T1- Yew tree. Reduction of partial canopy which is showing signs of poor form and dieback to be blended with existing lower canopy which is in good form. Reduction of height of canopy is 4m with a side reduction of >1m by selective thinning. (WTPO) - 1 THE BALL, DUNSTER, MINEHEAD, TA24 6SD	Approved 13-Apr-2021
6/29/21/107LB	Mr M King - Listed building consent for the proposed erection of replacement rear and side extension, removal of chimney and erection of rear porch	Approved with Conditions 19-Apr-2021

Application decisions delegated to the Chief Executive

Ref and Grid Ref	Applicant & Location	Decision and Date
	canopy. (Listed Building Consent) - Winder Cottage, Forge Cottage To Bratton Lane, Minehead Without, Minehead, TA24 8SL	
6/29/21/106	Mr M King - Proposed erection of replacement rear and side extension, removal of chimney and erection of rear porch canopy. (Householder) - Winder Cottage, Forge Cottage To Bratton Lane, Minehead Without, Minehead, TA24 8SL	Approved with Conditions 19-Apr-2021
6/29/21/105	Mr. D Raymond, National Trust - Proposed installation of domestic oil storage tank. (Householder) - 1 HILLSIDE COTTAGES, ALLERFORD, MINEHEAD, TA24 8HS	Approved with Conditions 07-Apr-2021
62/11/21/001	Mr. Mark Emery - Proposed erection of single storey extension, together with replacement of flat roof with pitched roof and associated alterations. (Householder) - 1 River View Cottage, Brendon, Lynton, EX35 6PS	Approved with Conditions 06-Apr-2021
6/10/21/109LB	Ms N Dodd - Listed building consent for the proposed erection of a first-floor rear extension to provide shower room and stairwell. (Listed Building Consent) - 30, HIGH STREET, DUNSTER, MINEHEAD, TA24 6SG	Approved with Conditions 14-Apr-2021
6/10/21/108	Ms N Dodd - Proposed erection of a first-floor rear extension to provide shower room and stairwell. (Full) - 30, HIGH STREET, DUNSTER, MINEHEAD, TA24 6SG	Approved with Conditions 14-Apr-2021
6/29/21/104LB	Mr. G Dewdney, Bossington Hall Ltd - Listed building consent for proposed installation of satellite aerial to north elevation. (Listed Building Consent) - BOSSINGTON HALL, ALLERFORD, MINEHEAD, TA24 8HJ	Approved with Conditions 01-Apr-2021
62/41/21/003LB	Mr C Taylor - Listed building consent for the replacement of 6 no. windows. (Listed Building Consent) - St Vincent Guest House, Market Street, Lynton, EX35 6AF	Refused 01-Apr-2021
62/41/21/002	Mr C Taylor - Proposed replacement of 6 no. windows. (Full) - St Vincent Guest House, Market Street, Lynton, EX35 6AF	Refused 01-Apr-2021

Application decisions delegated to the Chief Executive

Ref and Grid Ref	Applicant & Location	Decision and Date
6/24/21/101LB	Miss N Cooper - Listed building consent for proposed replacement of 9 windows. (Listed Building Consent) - 5 Woodford Cottages, Woodford Road, Monksilver, TA4 4HR	Approved with Conditions 01-Apr-2021
6/25/21/101	Mr B Woollacott - Proposed retention of an agricultural feed bin. Retrospective. (Full) - Oareford Farm, Oare, Lynton, EX35 6NX	Approved with Conditions 30-Mar-2021
6/34/21/101	Mr A Jones - Proposed retention of first floor flat (pending construction of approved permanent dwelling). (Full) - EAST HARWOOD FARM, TIMBERSCOMBE, MINEHEAD, TA24 7UE	Approved with Conditions 30-Mar-2021
62/41/21/001	Mr J Graham - Proposed loft conversion and alterations, including new dormer in the second floor and new entrance and access to the second floor from the road. (Householder) - Bay View House, Clooneavin Path, Lynmouth, EX35 6EE	Approved with Conditions 14-Apr-2021
6/10/21/101DC	Mr. D Raymond, National Trust - Discharge of Conditions 2, 3 and 4 of approved application 6/10/19/115LB. (Discharge of Condition) - DUNSTER CASTLE, DUNSTER, MINEHEAD, TA24 6SL	Approved 12-Apr-2021
6/26/20/113	Mr. A White, Brendon Hill Stoves - Proposed conversion of part of building to create dwelling (live-work unit). (Full) - St. Lukes, Roadwater, Watchet, TA23 ORB	Refused 30-Mar-2021
62/19/20/006LB	Mr. R Joules, National Trust - Listed Building Consent for works to provide a new bat roost in an outbuilding at West Challacombe Manor. (Listed Building Consent) - Barn nr West Challacombe Manor (Easting: 258975 & Northing: 147535), Combe Martin, EX34 0DS	Approved with Conditions 01-Apr-2021
62/19/20/005	Mr. R Joules, National Trust - Proposed conversion of agricultural barn into basic walker's bothy, and provision of a new bat roost in Grade II listed outbuilding at West Challacombe Manor. (Full) - Barn	Approved with Conditions 01-Apr-2021

Application decisions delegated to the Chief Executive

Ref and Grid Ref	Applicant & Location	Decision and Date
	nr West Challacombe Manor (Easting: 258975 & Northing: 147535), Combe Martin, EX34 0DS	
62/41/20/019	Ms S Pettinger - Proposed change of use of holiday chalet to local needs affordable dwelling and holiday use. Retrospective. (Full) - Lodge 1, High Bullen, Ilkerton, Barbrook, Lynton, Devon, EX35 6PH	Withdrawn 19-Apr-2021
6/34/19/107	Dr J Shelley - Proposed demolition of porch and erection of garden room and veranda together with the demolition and replacement of the existing garage. (Householder) - VENNS COTTAGE, BURROW, TIMBERSCOMBE, MINEHEAD, TA24 7UD	Approved with Conditions 09-Apr-2021

EXMOOR NATIONAL PARK AUTHORITY

4 May 2021

EXTERNAL AUDIT PLAN FOR THE YEAR ENDING 31 MARCH 2021

Report of the Chief Finance Officer

Purpose of Report: To present to Members the Grant Thornton Audit Plan.

RECOMMENDATION: The Authority is recommended to receive the report with associated Appendices.

Authority Priority: Getting best value from our resources and improving our performance – Finance and Performance - Financial Management.

Legal and Equality Implications: Local Government Act 2003, Parts 1-3 (Capital Finance, Financial Administration and Grants), Sections 1-39, Accounts and Audit (England) Regulations 2011, Part 2 (Financial Management and Internal Control)

The equality and human rights impact of the recommendations of this report have been assessed as having no adverse impact on any particular group or individual.

Financial and Risk Implications: Provision has been made in the 2021/22 budget to cover the costs of both external and internal audit. Additional resources should be available to meet the increased cost of External Audit.

1. EXTERNAL AUDIT

- 1.1 Grant Thornton UK LLP is our appointed auditor, appointed to audit finance and governance arrangements within the Authority. They have provided a report which details their progress in delivering their responsibilities as External Auditors, their view of materiality and risks identified.
- 1.2 Gareth Mills, Engagement Lead and Mark Bartlett, Engagement Manager are responsible for undertaking the relevant work. They are endeavouring to present the report themselves electronically and this is attached at Appendix 1. Appendix 2 explains the process by which their risk assessment is informed.

Gordon Bryant
Chief Finance Officer
April 2021



Exmoor National Park Authority 2020-21 Audit Plan

Year ending 31 March 2021

15 April 2021



Contents



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Section	Page
1. Key matters	3
2. Introduction and headlines	4
3. Significant risks identified	5
4. Accounting estimates and related disclosures	7
5. Other matters	10
6. Materiality	11
7. Value for Money Arrangements	12
8. Risks of significant VFM weaknesses	13
9. Audit logistics and team	14
10. Audit fees	15
11. Independence and non-audit services	17
Appendix A: Revised Auditor Standards and application guidance	18

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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1. Key matters

Factors

Authority financial developments

The Authority is projecting an outturn position for 2020-21 to be c£200k ahead of the budget. For 2021-22 the Authority has assumed a cash neutral position in National Park Grant (NPG) from DEFRA. The actual grant position was not known at the time of the budget being set, and has still to be formally confirmed by DEFRA. The Authority is also expecting funding to be received in respect of Farming and Protective Landscape revenues, although at the date of this Plan it is also to be confirmed.

The Authority's Medium Term Financial Plan assumes a 2% increase in NPG from 2022-23, and shows that this would result in savings to be identified of £60k in 2022-23 (with a further £150k set aside to deal with budgetary pressures) rising to circa £100k by 2025-26 in order to achieve a balanced budget. Higher levels of savings would need to be achieved if the assumed increase is not received, which reflects the level of financial challenge faced by the Authority.

Adoption of new auditing standards - Estimates

ISA (UK) 540 (revised): Auditing Accounting Estimates and Related Disclosures, which includes significant enhancements in respect of the audit risk assessment process for accounting estimates. As we explain in more detail in Section Four of this Plan, this will require greater disclosure by the entity as well as additional work by the auditor.

Impact of Covid 19 pandemic

Public Sector funding continues to be stretched with increasing cost pressures and demand and the outbreak of the Covid-19 coronavirus pandemic has had a significant impact on the normal operations of a large number of public sector organisations. The significance of the situation cannot be underestimated and the implications for individuals, organisations and communities remains highly uncertain.

The Authority has experienced a reduction in income as a result of the pandemic, although this was partially offset by expenditure savings. The Authority has also received just under £150k in government business support grants to a variety of service areas, which has meant that the Authority has managed to minimise the impact of Covid-19 without use of the furlough scheme.

Financial Reporting and Audit – raising the quality bar

The Financial Reporting Council (FRC) has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge, and to undertake more robust testing.

Our work in 2019-20 highlighted areas where financial reporting in the public sector, needs to be improved, with a corresponding increase in audit procedures. We have also identified an increase in the complexity of financial transactions in the sector which require greater audit scrutiny.

Our response

We will consider your arrangements for managing and reporting your financial resources as part of our work in completing our Value for Money work.

The revisions to the standard have been incorporated into our audit approach and methodology. We have already identified the material accounting estimates likely to be impacted by the new auditing standard and will work with management to agree the information required and the disclosures required in the financial statements.

At this time we have not identified a specific Covid-19 significant audit risk (as we did for all Local Government audits in 2019-20 which covered a number of risks including the availability of the entity's staff to produce accounts, valuation uncertainties in relation to land and buildings and valuation of pension fund assets). We will revisit this assessment should the current pressures the sector faces continue and impact year-end accounting and auditing processes.

As a firm, we are absolutely committed to audit quality and financial reporting in the local government sector. Our proposed work and fee, as set further in our Audit Plan, has been discussed with the Head of Finance and Operations.

2. Introduction and headlines

Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Exmoor National Park Authority ('the Authority') for those charged with governance.

Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the agreed in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Exmoor National Park Authority.

Scope of our audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Authority).

We are also responsible for undertaking sufficient work to be able to satisfy ourselves as to whether, in our view, the Authority has put arrangements in place that support the achievement of value for money

The audit of the financial statements does not relieve management or the Authority of your responsibilities. It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Authority's business and is risk based.

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management over-ride of controls
- Valuation of land and buildings
- Valuation of net pension fund liability.

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report later this year.

Materiality

We have determined planning materiality to be £100k (PY £104k) for the Authority, which equates to 2% of your prior year gross expenditure for the year. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. Clearly trivial has been set at £5k (PY £5.2k).

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money have not identified any risks of significant weakness at this time. We will keep this under review as our audit progresses.

Audit logistics

Our interim visit will take place in April and our final visit will take place in October. Our key deliverables are this Audit Plan, our Audit Findings Report and Auditor's Annual Report.

Our fee for the audit will be £16,004 (PY: £14,667) for the Authority, subject to the Authority delivering a good set of financial statements and working papers. We discuss the context of our proposed 2020-21 fee in section ten of this Plan. Our fee will be subject to approval by PSAA.

We have complied with the Financial Reporting Council's Ethical Standard (revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements..

3. Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
ISA240 revenue risk	<p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p>	<p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of local authorities, including Exmoor National Park Authority, mean that all forms of fraud are seen as unacceptable. <p>Therefore we do not consider this to be a significant risk for Exmoor National Park Authority.</p>
Management over-ride of controls	<p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Authority faces external scrutiny of its spending and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> • evaluate the design effectiveness of management controls over journals • analyse the journals listing and determine the criteria for selecting high risk unusual journals • test unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration • gain an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence • evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.

Significant risks identified

Risk	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of land and buildings	<p>The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value or fair value (for surplus assets) at the financial statements date.</p> <p>This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (c£18.8 million in the 2019-20 balance sheet) and the sensitivity of this estimate to changes in key assumptions.</p> <p>Management have engaged the services of a valuer to estimate the current value as at 31 March 2021. The Authority have engaged an external valuer in 2020-21, having used an internal valuer in previous years.</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work • evaluate the competence, capabilities and objectivity of the valuation expert • write to the valuer to confirm the basis on which the valuation was carried out • evaluate the basis of the valuation given the change in valuer for 2020-21 to an external expert • challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding • test, on a sample basis, revaluations made during the year to ensure they have been input correctly into the Authority's asset register • evaluate the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.
Valuation of the pension fund net liability	<p>The Authority's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved (c£9.8 million in the 2019-20 balance sheet) and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Authority's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> ▪ update our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls ▪ evaluate the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work ▪ assess the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation ▪ assess the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability ▪ test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary ▪ undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report ▪ obtain assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.

4. Accounting estimates and related disclosures

The Financial Reporting Council issued an updated ISA (UK) 540 (revised): *Auditing Accounting Estimates and Related Disclosures* which includes significant enhancements in respect of the audit risk assessment process for accounting estimates.

Introduction

Under ISA (UK) 540 (Revised December 2018) auditors are required to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do Authority members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?



Accounting estimates and related disclosures

Additional information that will be required

To ensure our compliance with this revised auditing standard, we will be requesting further information from management and those charged with governance during our audit for the year ended 31 March 2021.

Based on our knowledge of the Authority we have identified the following material accounting estimates for which this is likely to apply:

- Valuations of land and buildings
- Depreciation
- Year end provisions and accruals
- Valuation of defined benefit net pension fund liabilities

The Authority's Information systems

In respect of the Authority's information systems we are required to consider how management identifies the methods, assumptions and source data used for each material accounting estimate and the need for any changes to these. This includes how management selects, or designs, the methods, assumptions and data to be used and applies the methods used in the valuations.

When the models used include increased complexity or subjectivity, as is the case for many valuation models, auditors need to understand and assess the controls in place over the models and the data included therein. Where adequate controls are not in place we may need to report this as a significant control deficiency and this could affect the amount of detailed substantive testing required during the audit.

If management has changed the method for making an accounting estimate we will need to fully understand management's rationale for this change. Any unexpected changes are likely to raise the audit risk profile of this accounting estimate and may result in the need for additional audit procedures.

We are aware that the Authority uses management experts in deriving some of its more complex estimates, e.g. asset valuations and pensions liabilities. However, it is important to note that the use of management experts does not diminish the responsibilities of management and those charged with governance to ensure that:

- All accounting estimates and related disclosures included in the financial statements have been prepared in accordance with the requirements of the financial reporting framework, and are materially accurate;
- There are adequate controls in place at the Authority (and where applicable its service provider or management expert) over the models, assumptions and source data used in the preparation of accounting estimates.



Estimation uncertainty

Under ISA (UK) 540 we are required to consider the following:

- How management understands the degree of estimation uncertainty related to each accounting estimate; and
- How management address this estimation uncertainty when selecting their point estimate.

For example, how management identified and considered alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the point estimate used.

The revised standard includes increased emphasis on the importance of the financial statement disclosures. Under ISA (UK) 540 (Revised December 2018), auditors are required to assess whether both the accounting estimates themselves and the related disclosures are reasonable.

Where there is a material uncertainty, that is where there is a significant risk of a material change to the estimated carrying value of an asset or liability within the next year, there needs to be additional disclosures. Note that not all material estimates will have a material uncertainty and it is also possible that an estimate that is not material could have a risk of material uncertainty.

Where there is material estimation uncertainty, we would expect the financial statement disclosures to detail:

- **What the assumptions and uncertainties are**
- **How sensitive the assets and liabilities are to those assumptions, and why**
- **The expected resolution of the uncertainty and the range of reasonably possible outcomes for the next financial year**
- **An explanation of any changes made to past assumptions if the uncertainty is unresolved.**

Planning enquiries

As part of our planning risk assessment procedures we have made enquires to management. Management have provided their responses, which will be considered by the Authority at its May meeting.

Further information

Further details on the requirements of ISA (UK) 540 (Revised December 2018) can be found in the auditing standard on the Financial Reporting Council's website:

[https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-\(UK\)-540_Revised-December-2018_final.pdf](https://www.frc.org.uk/getattachment/0fa69c03-49ec-49ae-a8c9-cc7a2b65382a/ISA-(UK)-540_Revised-December-2018_final.pdf)

5. Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Authority.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
 - giving electors living within the Authority’s boundary the opportunity to raise questions about your 2020-21 financial statements, consider and decide upon any objections received in relation to the 2020-21 financial statements;
 - issuing a report in the public interest or written recommendations to the Authority under section 24 of the Local Audit and Accountability Act 2014 (the Act).
 - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act
 - issuing an advisory notice under section 29 of the Act
- We certify completion of our audit.

Other material balances and transactions

Under International Standards on Auditing, "irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure". All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

The Authority uses the payroll system provided by Somerset County Council. We will request an assurance letter from the auditor of the County Council over the payroll system and whether there are any control issues that we need to be aware of.

Going concern

As auditors, we are required to obtain sufficient appropriate audit evidence regarding, and conclude on:

- whether a material uncertainty related to going concern exists; and
- the appropriateness of management’s use of the going concern basis of accounting in the preparation of the financial statements.

The Public Audit Forum has been designated by the Financial Reporting Council as a “SORP-making body” for the purposes of maintaining and updating Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom (PN 10). It is intended that auditors of public sector bodies read PN 10 in conjunction with (ISAs) (UK).

PN 10 has recently been updated to take account of revisions to ISAs (UK), including ISA (UK) 570 on going concern. The revisions to PN 10 in respect of going concern are important and mark a significant departure from how this concept has been audited in the public sector in the past. In particular, PN 10 allows auditors to apply a ‘continued provision of service approach’ to auditing going concern, where appropriate. Applying such an approach should enable us to increase our focus on wider financial resilience (as part of our VfM work) and ensure that our work on going concern is proportionate for public sector bodies.

We will review the Authority’s arrangements for securing financial sustainability as part of our Value for Money work and provide a commentary on this in our Auditor’s Annual Report (see page 13).

6. Materiality

The concept of materiality

Materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Materiality for planning purposes

We have determined financial statement materiality based on a proportion of the gross expenditure of the Authority for the financial year. In the prior year we used the same benchmark. Materiality at the planning stage of our audit is £100k (PY £104k) for the Authority, which equates to 2% of your forecast gross expenditure for the year. We design our procedures to detect errors in specific accounts at a lower level of precision which we have determined to be £10k for Senior officer remuneration.

We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.

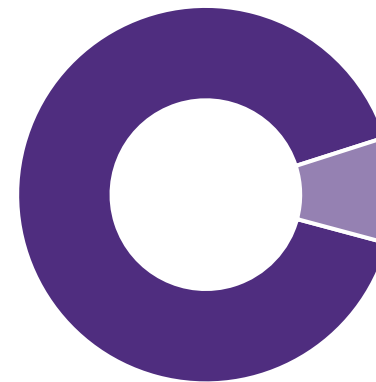
Matters we will report to the Authority

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Authority any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria. In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £5k (PY £5.2k).

If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Authority to assist it in fulfilling its governance responsibilities.

Prior year gross operating costs

£4,988k Authority
(PY: £5,185k)



■ Prior year gross operating costs

Materiality

£100k
Authority financial statements materiality
(PY: £104k)



£5k
Misstatements reported to the Authority
(PY: £5.2k)

7. Value for Money arrangements

Revised approach to Value for Money work for 2020-21

On 1 April 2020, the National Audit Office introduced a new Code of Audit Practice which comes into effect from audit year 2020-21. The Code introduced a revised approach to the audit of Value for Money. (VFM)

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria, rather than the current 'reporting by exception' approach
- The replacement of the binary qualified / unqualified approach to VFM conclusions, with far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under three specified reporting criteria. These are as set out below:



Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years)



Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information



8. Risks of significant VFM weaknesses

As part of our planning work, we considered whether there were any risks of significant weakness in the body's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we have identified are detailed in the first table below, along with the further procedures we will perform. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the right hand column below.

Risks of significant weakness

These would be risks requiring audit consideration and procedures to address the likelihood that proper arrangements are not in place at the body to deliver value for money.

At this stage of our audit work we have not identified any significant weaknesses. However, under the new VFM arrangements we will be considering the Authority's arrangements in place across the three criteria areas of finance, governance and performance. To be clear, this represents a more detailed level of audit work required under the new VFM Code than previously. We will be commenting on the Authority's arrangements across the three criteria in our Auditor's Annual Report – again a new requirement for this year.

We will continue to monitor the Authority's financial outturn for 2020-21 and its planned position for 2021-22 and beyond.

We will keep the possibility of a significant weakness arising and/or an existing risk increasing to a significant weakness as part of our ongoing 2020-21 VFM review.

Our findings will be summarised in the Auditor's Annual Report, to be agreed with management later this year.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:



Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

9. Audit logistics (indicative) and team



Gareth Mills, Key Audit Partner & Engagement Lead

Gareth leads our relationship with you and takes overall responsibility for the delivery of a high quality audit, ensuring the highest professional standards are maintained and a commitment to add value to the Authority.



Mark Bartlett, Engagement Manager

Mark plans, manages and leads the delivery of the audit, is your key point of contact for your finance team and is your first point of contact for discussing any issues.



Steph Thayer, Engagement In-charge

Steph assists in planning, managing and delivering the audit fieldwork, ensuring that the audit is delivered effectively and efficiently. Steph supervises and co-ordinates the audit team.

Timing of the audit fieldwork: Members of the Authority will be familiar from previous discussions regarding the challenging nature of the availability of specialist public sector external audit staff, and the volume of local authority audits which continued after last year's target date of completion of 30 November 2020. This background coupled with the impact of Covid remote working and the need to prioritise our NHS clients given their earlier audit deadline of June 2021, means that we are behind in our local authority planning and interim work compared to our normal timings and profile of delivery.

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We have noted that MHCLG has set an indicative date of 30 September 2021 for audited local authority accounts. Given the context set out above, we believe this is highly unrealistic for 2020-21 audits (but as a firm we are fully supportive of this deadline in a 'normal' year). We are proposing to target completing our audit fieldwork on your accounts in October before signing off your accounts in November. We are intending that our audit will be completed on-site, subject to Covid regulations permitting this. We will be happy to discuss this issue in more detail at the May Authority meeting.

Audited body responsibilities

Where audited bodies do not deliver to the timetable agreed, we need to ensure that this does not impact on audit quality or absorb a disproportionate amount of time, thereby disadvantaging other audits. Where the elapsed time to complete an audit exceeds that agreed due to a client not meeting its obligations we will not be able to maintain a team on site. Similarly, where additional resources are needed to complete the audit due to a client not meeting their obligations we are not able to guarantee the delivery of the audit to the agreed timescales. In addition, delayed audits will incur additional audit fees.

Our requirements

To minimise the risk of a delayed audit, you need to ensure that you:

- produce draft financial statements of good quality by the agreed timetable you have agreed with us, including all notes, the Narrative Report and the Annual Governance Statement
- ensure that good quality working papers are available at the start of the audit, in accordance with the working paper requirements schedule that we have shared with you
- ensure that the agreed data reports are available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of samples for testing
- ensure that all appropriate staff are available on site throughout (or as otherwise agreed) the planned period of the audit
- respond promptly and adequately to audit queries.

10. Audit fees

In 2017, PSAA awarded a contract of audit for Exmoor National Park Authority to begin with effect from 2018-19. The fee agreed in the contract was £9,004. Since that time, there have been a number of developments which are detailed at page 16. A number of these developments in respect of the increased level of risk and audit testing required, for example on land and buildings valuations and the pension liability, have been communicated to you during both our 2018-19 and 2019-20 audits. The additional level of testing on these areas will continue in our 2020-21 audit. In addition, the NAO introduced a revised audit code from 2020-21 onwards to local audit and there are new ISAs(UK) which are applicable from the 2020-21 audit cycle.

As referred to on page 12, the 2020-21 Code introduces a revised approach to our VFM work. This requires auditors to produce a commentary on arrangements across all of the key criteria, rather than the previous 'reporting by exception' approach. Auditors now have to make far more sophisticated judgements on performance, as well as issue key recommendations if any significant weaknesses in arrangements are identified during the audit. We will be working with the NAO and other audit firms to discuss and share learning in respect of common issues arising across the sector.

The new approach will be more challenging for audited bodies, involving discussions at a wider and more strategic level. Both the reporting, and the planning and risk assessment which underpins it, will require more audit time, delivered through a richer skill mix than in previous years. Our estimate is that for your audit, this will result in an increased fee of £1,750. This is in line with increases we are proposing at all our national park audits.

Additionally, across all sectors and firms, the FRC has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing, as noted in the number of revised ISA's issued by the FRC that are applicable to audits of financial statements commencing on or after 15 December 2019, as detailed at Appendix A.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and public sector financial reporting. Our proposed work and fee for 2020-21, as set out below, is detailed overleaf and has been discussed with the Head of Finance and Operations. Our estimate is that for your audit, the above changes and developments will result in an increased fee of £7,000. This is in line with increases we are proposing at all our national park audits.

	Actual Fee 2019-20	Proposed fee 2020-21
Authority scale fee set by PSAA	£9,004	£9,004
Audit fee variations	£5,663*	7,000**
Total audit fees (excluding VAT)	£14,667	£16,004

* The 2019-20 fee variation has now been approved by PSAA

** Any changes to the 2020-21 scale fee will need to be approved by PSAA. MHCLG has set aside £15m of funding to deal with the expected increase in 2020-21 audit fees, a direct response to one of the key findings of the Redmond Review into local authority external audit which reported in September 2020. We understand that national parks will have access to this funding to mitigate the direct financial impact on the Authority of this increase in audit fees.

Assumptions

In setting the above fees, we have assumed that the Authority will:

- prepare a good quality set of accounts, supported by comprehensive and well presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements.

Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's [Ethical Standard \(revised 2019\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

Audit fees – detailed analysis

Scale fee published by PSAA	£9,004
<i>Ongoing increases to scale fee first identified in 2019-20:</i>	
Enhanced audit procedures for auditing Property, Plant and Equipment	£1,500
Enhanced audit procedures for auditing the Pensions balance and disclosures	£1,500
Raising the audit quality bar and regulatory factors	£750
<i>New issues impacting on the audit fee for 2020-21:</i>	
Additional work on Value for Money (VFM) under new NAO Code	£1,750
Increased audit requirements of revised ISAs	£1,500
Total fee variation from scale fee	£7,000
Total proposed 2020 -21 audit fee (excluding VAT)	£16,004

11. Independence and non-audit services

Auditor independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons, relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard (Revised 2019) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

We confirm that we have implemented policies and procedures to meet the requirements of the Ethical Standard. For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Authority.

Other services

No other services provided to the Authority by Grant Thornton were identified.

Any changes and full details of all fees charged for audit related and non-audit related services by Grant Thornton UK LLP and by Grant Thornton International Limited network member Firms will be included in our Audit Findings (ISA260) Report at the conclusion of the audit.

Appendix A: Revised Auditor Standards and application guidance

FRC revisions to Auditor Standards and associated application guidance




The following Auditing Standards and associated application guidance that were applicable to 2019-20 audits, have been revised or updated by the FRC, with additional requirements for auditors for implementation in 2020-21 audits and beyond.

	Date of revision	Application to 2020-21 Audits
ISQC (UK) 1 – Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and other Assurance and Related Service Engagements	November 2019	
ISA (UK) 200 – Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (UK)	January 2020	
ISA (UK) 220 – Quality Control for an Audit of Financial Statements	November 2019	
ISA (UK) 230 – Audit Documentation	January 2020	
ISA (UK) 240 – The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements	January 2020	
ISA (UK) 250 Section A – Consideration of Laws and Regulations in an Audit of Financial Statements	November 2019	
ISA (UK) 250 Section B – The Auditor’s Statutory Right and Duty to Report to Regulators of Public Interest Entities and Regulators of Other Entities in the Financial Sector	November 2019	

Appendix A: Revised Auditor Standards and application guidance continued

	Date of revision	Application to 2020-21 Audits
ISA (UK) 260 – Communication With Those Charged With Governance	January 2020	
ISA (UK) 315 – Identifying and Assessing the Risks of Material Misstatement Through Understanding of the Entity and Its Environment	July 2020	
ISA (UK) 500 – Audit Evidence	January 2020	
ISA (UK) 540 – Auditing Accounting Estimates and Related Disclosures	December 2018	
ISA (UK) 570 – Going Concern	September 2019	
ISA (UK) 580 – Written Representations	January 2020	
ISA (UK) 600 - Special considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)	November 2019	
ISA (UK) 620 – Using the Work of an Auditor’s Expert	November 2019	
ISA (UK) 700 – Forming an Opinion and Reporting on Financial Statements	January 2020	

Appendix A: Revised Auditor Standards and application guidance continued

	Date of revision	Application to 2020-21 Audits
ISA (UK) 701 – Communicating Key Audit Matters in the Independent Auditor’s Report	January 2020	
ISA (UK) 720 – The Auditor’s Responsibilities Relating to Other Information	November 2019	
Practice Note 10: Audit of Financial Statements of Public Sector Bodies in the United Kingdom	December 2020	



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Informing the audit risk assessment for Exmoor National Park Authority 2020/21

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect your business or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Table of Contents

Section	Page
Purpose	4
General Enquiries of Management	6
Fraud	9
Fraud Risk Assessment	10
Laws and Regulations	15
Impact of Laws and Regulations	16
Related Parties	18
Accounting Estimates	20
Accounting Estimates - General Enquiries of Management	21
Appendix A – Accounting Estimates	24

Purpose

The purpose of this report is to contribute towards the effective two-way communication between Exmoor National Park Authority external auditors and the Exmoor National Park Authority meeting, as 'those charged with governance'. The report covers some important areas of the auditor risk assessment where we are required to make inquiries of the Exmoor National Park Authority under auditing standards.

Background

Under International Standards on Auditing (UK), (ISA(UK)) auditors have specific responsibilities to communicate with the Exmoor National Park Authority. ISA(UK) emphasise the importance of two-way communication between the auditor and the Exmoor National Park Authority and also specify matters that should be communicated.

This two-way communication assists both the auditor and the Exmoor National Park Authority in understanding matters relating to the audit and developing a constructive working relationship. It also enables the auditor to obtain information relevant to the audit from the Exmoor National Park Authority and supports the Exmoor National Park Authority in fulfilling its responsibilities in relation to the financial reporting process.

Communication

As part of our risk assessment procedures we are required to obtain an understanding of management processes and the Authority's oversight of the following areas:

- General Enquiries of Management
- Fraud,
- Laws and Regulations,
- Related Parties, and
- Accounting Estimates.

Purpose

This report includes a series of questions on each of these areas and the response we have received from Exmoor National Park Authority's management. The Authority should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.

General Enquiries of Management

Question	Management response
1. What do you regard as the key events or issues that will have a significant impact on the financial statements for 2020/21?	The pandemic clearly casts a shadow over the 2020/21 accounts. We are also using a new valuer, hopefully as a one-off.
2. Have you considered the appropriateness of the accounting policies adopted by Exmoor National Park Authority? Have there been any events or transactions that may cause you to change or adopt new accounting policies?	We have looked over our existing accounting policies and they are considered to be robust and fit for purpose. No events have transpired to make us question this.
3. Is there any use of financial instruments, including derivatives?	No
4. Are you aware of any significant transaction outside the normal course of business?	No

General Enquiries of Management

Question	Management response
5. Are you aware of any changes in circumstances that would lead to impairment of non-current assets?	No
6. Are you aware of any guarantee contracts?	No
7. Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements?	Only the long standing contingent liability related to the funding of the NPC at Lynmouth
8. Other than in house solicitors, can you provide details of those solicitors utilised by Exmoor National Park Authority during the year. Please indicate where they are working on open litigation or contingencies from prior years?	We do not have any in-house lawyers. We have an SLA with DCC for the bulk of legal work and Clarke Willmott for a long running planning issue.

General Enquiries of Management

Question	Management response
9. Have any of the Exmoor National Park Authority service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements?	None
10. Can you provide details of other advisors consulted during the year and the issue on which they were consulted?	We work with Farming and Ecological advisors.

Fraud

Issue

Matters in relation to fraud

ISA (UK) 240 covers auditors responsibilities relating to fraud in an audit of financial statements.

The primary responsibility to prevent and detect fraud rests with both the Exmoor National Park Authority and management. Management, with the oversight of the Exmoor National Park Authority, needs to ensure a strong emphasis on fraud prevention and deterrence and encourage a culture of honest and ethical behaviour. As part of its oversight, the Exmoor National Park Authority should consider the potential for override of controls and inappropriate influence over the financial reporting process.

As Exmoor National Park Authority's external auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error. We are required to maintain professional scepticism throughout the audit, considering the potential for management override of controls.

As part of our audit risk assessment procedures we are required to consider risks of fraud. This includes considering the arrangements management has put in place with regard to fraud risks including:

- assessment that the financial statements could be materially misstated due to fraud,
- process for identifying and responding to risks of fraud, including any identified specific risks,
- communication with the Exmoor National Park Authority regarding its processes for identifying and responding to risks of fraud, and
- communication to employees regarding business practices and ethical behaviour.

We need to understand how the Exmoor National Park Authority oversees the above processes. We are also required to make inquiries of both management and the Exmoor National Park Authority as to their knowledge of any actual, suspected or alleged fraud. These areas have been set out in the fraud risk assessment questions below together with responses from Exmoor National Park Authority's management.

Fraud risk assessment

Question	Management response
<p>1. Have Exmoor National Park Authority assessed the risk of material misstatement in the financial statements due to fraud?</p> <p>How has the process of identifying and responding to the risk of fraud been undertaken and what are the results of this process?</p> <p>How do the Authority's risk management processes link to financial reporting?</p>	<p>Management has considered the risk of material misstatement within the accounts. This risk is perceived to be very low. The Authority appraises the control environment on an annual basis and approves the Annual Governance Statement (AGS) before its inclusion within the accounts.</p> <p>The main methods by which fraud is identified is by Internal Audit, the establishment of robust controls, an environment that facilitates high levels of governance and the Whistleblowing policy (amongst others).</p> <p>The AGS is included within the draft Statement of Accounts. This gives members the opportunity to consider the key governance related challenges.</p>
<p>2. What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?</p>	<p>Internal Audit appraise the controls on Key Financial Systems every year. This covers cash management, payroll changes and signatories.</p>

Fraud risk assessment

Question	Management response
<p>3. Are you aware of any instances of actual, suspected or alleged fraud, errors or other irregularities either within Exmoor National Park Authority as a whole or within specific departments since 1 April 2020? As a management team, how do you communicate risk issues (including fraud) to those charged with governance?</p>	no
<p>4. Have you identified any specific fraud risks?</p> <p>Do you have any concerns there are areas that are at risk of fraud?</p> <p>Are there particular locations within Exmoor National Park Authority where fraud is more likely to occur?</p>	<p>No</p> <p>No</p> <p>No. Cash is used less and less. During the pandemic we stopped taking cash in car parks completely.</p>
<p>5. What processes do Exmoor National Park Authority have in place to identify and respond to risks of fraud?</p>	Please see the answer to question1.

Fraud risk assessment

Question	Management response
<p>6. How do you assess the overall control environment for Exmoor National Park, including:</p> <ul style="list-style-type: none"> the existence of internal controls, including segregation of duties; and the process for reviewing the effectiveness the system of internal control? <p>If internal controls are not in place or not effective where are the risk areas and what mitigating actions have been taken?</p> <p>What other controls are in place to help prevent, deter or detect fraud?</p> <p>Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)?</p>	<p>There is an extremely robust control environment in operation. Even while remote working we established a method of maintaining all of the segregation of duties.</p> <p>We appraise governance and Risk Management annually in line with obligations.</p> <p>Internal controls are in place. More sign-off were conducted electronically.</p> <p>Please note the reply to earlier questions.</p> <p>No. Where budget managers are absent we ensure that the next best person steps I to authorise or approve. There is no internal pressure to ensure particular targets are achieved. The s.151 officer reports directly to the Chief Executive.</p>
<p>7. Are there any areas where there is potential for misreporting?</p>	<p>No</p>

Fraud risk assessment

Question	Management response
<p>8. How do Exmoor National Park Authority communicate and encourage ethical behaviours and business processes of it's staff and contractors?</p> <p>How do you encourage staff to report their concerns about fraud?</p> <p>What concerns are staff expected to report about fraud?</p> <p>Have any significant issues been reported?</p>	<p>There is an annual governance e-mail which reminds all staff of key guidance/ controls. We work with DCC to ensure Procurement guidance is robust and up to date. We now use an e-procurement portal.</p> <p>There is a whistle blowing policy. There is little silo working and staff are able to meet with others from outside of their immediate teams to discuss concerns.</p> <p>Staff are expected to report all concerns about frauds. No</p>
<p>9. From a fraud and corruption perspective, what are considered to be high-risk posts?</p> <p>How are the risks relating to these posts identified, assessed and managed?</p>	<p>Posts that manage cash and sign off orders and invoices are considered to be higher risk.</p> <p>Risks relating to these posts are identified and managed within the control environment.</p>
<p>10. Are you aware of any related party relationships or transactions that could give rise to instances of fraud?</p> <p>How do you mitigate the risks associated with fraud related to related party relationships and transactions?</p>	<p>No</p> <p>Mostly via contracts and Standing Orders and the various Recruitment Policies.</p>

Fraud risk assessment

Question	Management response
<p>11. What arrangements are in place to report fraud issues and risks to the Exmoor National Park Authority?</p> <p>How does the Exmoor National Park Authority exercise oversight over management's processes for identifying and responding to risks of fraud and breaches of internal control?</p> <p>What has been the outcome of these arrangements so far this year?</p>	<p>Internal Audit, Whistleblowing Policies, Annual Governance e-mail, a culture of challenge and the reporting cycle.</p> <p>The Authority receives reports on Risk Management and Governance annually and receive a summary report from Internal Audit on the work they have undertaken. This year the AGS will be presented to the Standards Committee before going to Authority.</p>
<p>12. Are you aware of any whistle blowing potential or complaints by potential whistle blowers? If so, what has been your response?</p>	<p>No</p>
<p>13. Have any reports been made under the Bribery Act?</p>	<p>No</p>

Law and regulations

Issue

Matters in relation to laws and regulations

ISA (UK) 250 requires us to consider the impact of laws and regulations in an audit of the financial statements.

Management, with the oversight of the Exmoor National Park Authority, is responsible for ensuring that Exmoor National Park Authority operations are conducted in accordance with laws and regulations including those that determine amounts in the financial statements.

As auditor, we are responsible for obtaining reasonable assurance that the financial statements are free from material misstatement due to fraud or error, taking into account the appropriate legal and regulatory framework. As part of our risk assessment procedures we are required to make inquiries of management and the Exmoor National Park Authority as to whether the entity is in compliance with laws and regulations. Where we become aware of information of non-compliance or suspected non-compliance we need to gain an understanding of the non-compliance and the possible effect on the financial statements.

Risk assessment questions have been set out below together with responses from management.

Impact of laws and regulations

Question	Management response
<p>1. How does management gain assurance that all relevant laws and regulations have been complied with?</p> <p>What arrangements does Exmoor National Park Authority have in place to prevent and detect non-compliance with laws and regulations?</p> <p>Are you aware of any changes to the Exmoor National Park Authority's regulatory environment that may have a significant impact on the Exmoor National Park Authority's financial statements?</p>	<p>We employ experienced, skilled staff who maintain professional registration and continuing professional development. A training budget ensures staff and members can access relevant courses.</p> <p>Internal Audit. We maintain a professional relationship with SCC and DCC for payroll, procurement, TM and Legal Services.</p> <p>No</p>
<p>2. How is the Exmoor National Park Authority provided with assurance that all relevant laws and regulations have been complied with?</p>	<p>Via the previously mentioned reporting cycle and the role of the Monitoring Officer.</p>
<p>3. Have there been any instances of non-compliance or suspected non-compliance with laws and regulation since 1 April 2020 with an on-going impact on the 2020/21 financial statements?</p>	<p>No</p>
<p>4. Is there any actual or potential litigation or claims that would affect the financial statements?</p>	<p>No</p>

Impact of laws and regulations

Question	Management response
5. What arrangements does Exmoor National Park Authority have in place to identify, evaluate and account for litigation or claims?	We would be informed of legal action if we were named.
6. Have there been any report from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?	No

Related Parties

Issue

Matters in relation to Related Parties

Exmoor National Park Authority are required to disclose transactions with entities/individuals that would be classed as related parties. These may include:

- entities that directly, or indirectly through one or more intermediaries, control, or are controlled by Exmoor National Park Authority;
- associates;
- joint ventures;
- an entity that has an interest in the Authority that gives it significant influence over the Authority;
- key management personnel, and close members of the family of key management personnel, and
- post-employment benefit plans (pension fund) for the benefit of employees of the Authority, or of any entity that is a related party of the Authority.

A disclosure is required if a transaction (or series of transactions) is material on either side, i.e. if a transaction is immaterial from the [type of body]'s perspective but material from a related party viewpoint then the Authority must disclose it.

ISA (UK) 550 requires us to review your procedures for identifying related party transactions and obtain an understanding of the controls that you have established to identify such transactions. We will also carry out testing to ensure the related party transaction disclosures you make in the financial statements are complete and accurate.

Related Parties

Question	Management response
<p>1. Have there been any changes in the related parties including those disclosed in Exmoor National Park Authority 2020/21 financial statements?</p> <p>If so please summarise:</p> <ul style="list-style-type: none"> • the nature of the relationship between these related parties and Exmoor National Park Authority • whether Exmoor National Park Authority has entered into or plans to enter into any transactions with these related parties • the type and purpose of these transactions 	No
<p>2. What controls does Exmoor National Park Authority have in place to identify, account for and disclose related party transactions and relationships?</p>	We request this information from members regularly and we have a system for recording gifts and donations.
<p>3. What controls are in place to authorise and approve significant transactions and arrangements with related parties?</p>	If any significant related party transaction were to be entered into I would ensure that potential or perceived conflicts were identified and discussed.
<p>4. What controls are in place to authorise and approve significant transactions outside of the normal course of business?</p>	We do not have any significant transactions outside of the normal course of business.

Accounting estimates

Issue

Matters in relation to Related Accounting estimates

ISA (UK) 540 (Revised December 2018) requires auditors to understand and assess an entity's internal controls over accounting estimates, including:

- The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;
- How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;
- How the entity's risk management process identifies and addresses risks relating to accounting estimates;
- The entity's information system as it relates to accounting estimates;
- The entity's control activities in relation to accounting estimates; and
- How management reviews the outcomes of previous accounting estimates.

As part of this process auditors also need to obtain an understanding of the role of those charged with governance, which is particularly important where the estimates have high estimation uncertainty, or require significant judgement.

Specifically do the Exmoor National Park Authority members:

- Understand the characteristics of the methods and models used to make the accounting estimates and the risks related to them;
- Oversee management's process for making accounting estimates, including the use of models, and the monitoring activities undertaken by management; and
- Evaluate how management made the accounting estimates?

We would ask the Exmoor National Park Authority to satisfy itself that the arrangements for accounting estimates are adequate.

Accounting Estimates - General Enquiries of Management

Question	Management response
1. What are the classes of transactions, events and conditions, that are significant to the financial statements that give rise to the need for, or changes in, accounting estimate and related disclosures?	Valuations, depreciation and Impairments, provisions and accruals.
2. How does the Authority's risk management process identify and addresses risks relating to accounting estimates?	These are clearly stated within the accounts.
3. How do management identify the methods, assumptions or source data, and the need for changes in them, in relation to key accounting estimates?	These are widely debated before the best method is chosen.
4. How do management review the outcomes of previous accounting estimates?	The draft accounts are debated at Leadership Team.
5. Were any changes made to the estimation processes in 2020/21 and, if so, what was the reason for these?	We have employed an external valuer for L and B for 2020/21. The reason is available upon request.

Accounting Estimates - General Enquiries of Management

Question	Management response
6. How do management identify the need for and apply specialised skills or knowledge related to accounting estimates?	We use the best person available. Where a specialist qualification is necessary they are commissioned.
7. How does the Authority determine what control activities are needed for significant accounting estimates, including the controls at any service providers or management experts?	The Authority have full visibility over the level of estimates, the method of calculation and the impact on the external accounts. The Authority take a significant interest in estimates around valuations of Property and the Pension Fund.
8. How do management monitor the operation of control activities related to accounting estimates, including the key controls at any service providers or management experts?	Please see the answer above.
9. What is the nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates, including: <ul style="list-style-type: none"> - Management's process for making significant accounting estimates - The methods and models used - The resultant accounting estimates included in the financial statements. 	Please see the answer above.

Accounting Estimates - General Enquiries of Management

Question	Management response
10. Are management aware of transactions, events, conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement (other than those in Appendix A)?	No
11. Are the management arrangements for the accounting estimates, as detailed in Appendix A reasonable?	yes
12. How is the Exmoor National Park Authority provided with assurance that the arrangements for accounting estimates are adequate ?	Via the external audit process. Members also have a regular opportunity to question and challenge the use of accounting estimates.

Appendix A Accounting Estimates

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Land and buildings valuations	As per the Accounting Policies.	We recently went to tender to ensure that the person conducting the valuation had the appropriate skills, qualifications and experiences.	yes	There is a degree of uncertainty as different valuers may come up with a different take. There is much opportunity to challenge the view of the valuer.	Not the accounting method.
Depreciation	As per the Accounting Policies.	These are clearly declared. Their precisions is regularly debated.	no	We use the most objective and straightforward assumptions to calculate depreciation. It is worth considering that most of or assets are non depreciable.	no
Valuation of defined benefit net pension fund liabilities	Please read the specific report for a full answer.	Management had some opportunity to feed in to the assumptions used by the actuaries.	yes	There is vast amounts of uncertainty here. All assumptions are clearly stated.	Please read the specific report for a full answer.
Accruals	We scour recent transactions and make assessment	We look to orders, speak to the relevant managers and ensure that the relevant liabilities are recognised.	no	Very little risk or uncertainty. Larger payments are known and expected.	no

Appendix A Accounting Estimates (continued)

Estimate	Method / model used to make the estimate	Controls used to identify estimates	Whether Management have used an expert	Underlying assumptions: - Assessment of degree of uncertainty - Consideration of alternative estimates	Has there been a change in accounting method in year?
Provisions	n/a	Discussion within the finance team and with manager responsible for tenants.	Don't have any. (No).	Little uncertainty	no



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EXMOOR NATIONAL PARK AUTHORITY

4 May 2021

WHITE ROCK COTTAGE AND THE FORMER SIMONSBATH SCHOOL – LEASE TO THE SIMONSBATH & EXMOOR HERITAGE TRUST

Joint Report of the Head of Conservation and Access and the Land and Property Manager

Purpose of the report: To set out proposed transfer arrangements for White Rock Cottage and the former Simonsbath School to the Simonsbath & Exmoor Heritage Trust (S&EHT).

RECOMMENDATIONS: The Authority is recommended to:

- (1) NOTE the conservation works that have been completed at White Rock Cottage and the former Simonsbath School.
- (2) APPROVE the transfer of the property (via a 99 year lease) to the Simonsbath & Exmoor Heritage Trust.
- (3) APPROVE the principle of a draft Heritage Compact to facilitate close working with the S&EHT in the future.

Authority Priority: Support delivery of the Exmoor National Park Partnership Plan – This proposal will both connect people with places and further a sustainable future for these important historic buildings.

Achieve best value from our resources and improve our performance – Corporate Priority – manage the Authority’s Estate and operations to support delivery of National Park Purposes.

Legal and Equality Implications: It is considered there will be no adverse impacts on any protected groups.

Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendation(s) of this report is as follows: There are considered to be no human rights issues in relation to this report.

Financial and Risk Implications: The financial and risk implications of the recommendations of this report have been assessed as follows:

- (i) The leasing of the property to the S&EHT, rather than transfer of title, ensures that value for public money is served in that ENPA retains the title of the asset reflecting the considerable investment of public money there. The Authority may wish to move away from this position in the future.
- (ii) The operational responsibility of the assets will reside with S&EHT. This removes this responsibility from ENPA and also ensures that funding streams which would not be eligible for LAs can be accessed by the Trust.

Climate Change Response: The conservation of these important historic buildings has been carried out in such a way that wherever possible the thermal efficiency of the building has been maximised and that their ongoing operation is as efficient as possible.

1. INTRODUCTION / BACKGROUND

- 1.1 Exmoor National Park Authority acquired White Rock Cottage and the former Simonsbath school building complex from West Somerset District Council in September 2013 for £20,000. This followed a long period in which the buildings had been unused and during which two affordable housing schemes had failed to generate commercial backing.
- 1.2 The reason for acquisition was to enable consideration of whether these buildings could be of value to the community of Simonsbath and could be put to good use; £200,000 of ENPA funding was set aside at that point to support works to the building once a way forward was agreed. There was also a realisation that the buildings were of historical significance and may well have played a part in John Knight's great reclamation project on Exmoor in the late Georgian era (the early 19th century). This period in Exmoor's history is of the greatest significance both because it transformed the heart of the moor through innovative land reclamation techniques and because it represents a rare phenomenon of 'colonisation at home'. A massive estate was created, from scratch, out of uncultivated moorland, which is almost without parallel in England; it has been the focus of study since the 1920s and is currently the subject of a Leverhulme funded joint project by the Universities of Plymouth and Exeter.
- 1.3 Following the acquisition of the buildings in 2013, a public consultation took place and a Steering Group was formed to bring together the local community, local businesses and the local authorities. This Group has met continually ever since and has been instrumental in driving forward the project.

2. CONSERVATION OF THE BUILDINGS

- 2.1 The buildings were in such a neglected state that a programme of stabilisation work was carried out to arrest their rapid decline. This included scaffolding the entire structure, supporting it internally and revealing some of the structure for visual condition assessment.
- 2.2 At the same time, surveys and a research programme took place to enable a fuller understanding of the building and its context. In summary these efforts established that White Rock Cottage (actually two cottages) was built in January 1820 and is therefore one of the earliest and most complete buildings that John Knight erected when he acquired the former Exmoor forest. It became home to John Knight's steward who was responsible for running the reclamation project and to John Knight's Head Gardener.
- 2.3 By 2015 A detailed Statement of Historic Significance for Simonsbath had been completed by Nicholas Pearson Associates; at the same time options for the future use of White Rock Cottage and the former Simonsbath school had been developed by Benjamin & Beauchamp Architects and were assessed by the Steering Group. Public consultation took place and there was support for the old school hall to become a space for community use, events, activities, and broader community benefit. It was also agreed that the adjoining White Rock Cottage should become a

facility in which the stories of Exmoor Forest, Simonsbath village and school, and the Knight family should be told. The direction of travel within the Simonsbath Programme Steering Group at that stage was that the buildings would be administered by a local trust.

- 2.4 A bid was made to the National Lottery Heritage Fund in 2017, following considerable amounts of work prior to the application; but unfortunately this was unsuccessful. Later that year ENPA led a bid to Western Somerset LEADER and this was able to attract around £90,000 to the project - for which we are enormously grateful - and enabled it finally to proceed.

3. THE SIMONSBATH & EXMOOR HERITAGE TRUST

- 3.1 Building works on White Rock Cottage and the former Simonsbath school were completed in December 2019 and at the same time the Simonsbath & Exmoor Heritage Trust (which had been set up earlier in the year) received formal recognition from the Charity Commission.
- 3.2 Work began between officers of ENPA and Trustees to explore how a 'handover' of the buildings could be best achieved. The Covid-19 pandemic brought challenges to the process because some of the groundworks to the setting of the building had not been completed and because there was so much uncertainty about the operation of community buildings.
- 3.3 Discussions resulted in agreement that a 99 year lease in favour of the S&EHT was the most appropriate route; allowing the large public investment in the buildings to be safeguarded, whilst enabling the Trust to progress its vision for them. The Land and Property Manager and the Head of Conservation & Access (with DCC legal team) have worked with a subgroup of Trustees to progress the lease to a final draft.
- 3.4 Also during 2019 ENPA received funding from North Devon Biosphere's Bio-cultural Tourism Programme which, along with CareMoor funding, has been able to complete an audience development plan for Simonsbath and a Spirit of Place Statement for Ashcombe. These documents will provide essential tools in attracting further external funding to Simonsbath in the future.
- 3.5 The lease was approved at a meeting of the Simonsbath & Exmoor Heritage Trust on 2nd March 2021.

4. THE LEASE

- 4.1 The principal aims of the lease are to:
- grant the S&EHT a legal interest at a nominal rent, thereby allowing it, amongst other things, to pursue sources of external funding.
 - relieve the Authority of the costs of maintenance, insurance and utilities, whilst preserving its freehold interest in the asset.
 - allow the Authority to continue meeting its obligations under the LEADER funding agreement.
 - bring the management and use of the building 'closer' to the community which it serves (within agreed high-level parameters – see attached Heritage Compact)
 - allow the S&EHT to hand the asset back if it finds itself unable to fulfil the terms of the lease.
 - allow the Authority to resume possession if it feels that the Trust is falling short of its obligations.

5. HERITAGE COMPACT

- 5.1 Historic England, the government's body responsible for the historic environment advocates the use of 'Heritage Compacts' when local authorities transfer or lease assets to other bodies. These are intended to foster a spirit of collaboration between bodies or entities for the benefit of the area's cultural heritage.
- 5.2 It is proposed that a Compact is drawn up between ENPA and S&EHT to facilitate better collaboration. When finalised it will include: acting together as champions for the area's heritage; working together to ensure that assets owned by ENPA support the Simonsbath Vision as well as achieving National Park purposes; working together to attract funding to improve the condition of the area's heritage and to ensure that it is accessible as possible; identifying opportunities where the heritage can be used to support existing local businesses and encourage new ones; working to ensure that visitors benefit from the heritage of Simonsbath through understanding and enjoying this special place; seeking to broaden the area's appeal to new audiences.

Rob Wilson North
Head of Conservation and Access

Matt Harley
Land and Property Manager

April 2021

EXMOOR NATIONAL PARK AUTHORITY EXMOOR CONSULTATIVE AND PARISH FORUM NOTES

of the meeting of the Exmoor Consultative and Parish Forum held
on Thursday 18 March 2021 at 10:30am by Video Conference

PRESENT

Mike Ellicott	Exmoor National Park Authority and Chairman of the Forum
Vivian White	Exmoor National Park Authority and Deputy Chair of the Forum
Fran Abrook	Upton Parish Council
John Anson	Resident
Philip Beauvais	Skilgate Parish Council
Chris Binnie	Resident
Liz Bulled	North Devon District Council
Kevin Connell	Winsford Parish Council
Sarah Cookson	Brushford Parish Council
Andrea Davis	Exmoor National Park Authority
Roger Foxwell	Cutcombe Parish Council
Alan Hemsley	Carhampton Parish Council
Jeremy Holtom	Exmoor National Park Authority
Malcolm McCoy	Porlock Parish Council
Robin Milton	Exmoor National Park Authority
Frances Nicholson	Exmoor National Park Authority
John Patrinos	Exmoor National Park Authority
Richard Peek	North Molton Parish Council
Peter Pilkington	Exmoor National Park Authority
Steven Pugsley	Exmoor National Park Authority
Alastair Rodway	Lynton and Lynmouth Town Council
Helena Rose	Resident
Robert Takle	Resident
Rachel Thomas	Exmoor Society
Emma Thomasson	Visit Exmoor
Val Thompstone	Upton Parish Council
Nick Thwaites	Exmoor National Park Authority
Mark Ward	West Somerset Together
Penny Webber	Exmoor National Park Authority

1. Apologies for absence were received from:

Sarah Buchanan	Brompton Regis Parish Council
Louise Crossman	Louise Crossman Architects
Dominic Elson	Exmoor National Park Authority
Graham Lamacraft	Dunster Parish Council
Christine Lawrence	Exmoor National Park Authority
Eric Ley	Exmoor National Park Authority
Susan May	Exmoor Trust
Jeremy Payne	Oare Parish Meeting
John Wibberley	Resident

National Park Authority staff in attendance:

Dean Kinsella, Head of Planning & Sustainable Development
Clare Reid, Head of Strategy and Performance
Dan James, Sustainable Economy Manager
Dan Barnett, Access and Recreation Manager
Heather Harley, Conservation Officer (Farming and Land Management)
Alex Farris, Conservation and Wildlife Manager
Hazel Malcolm, Business Support Officer (Note Taker)

2. **MINUTES:** The [minutes](#) of the Forum meeting held on 12 November 2020 were agreed as a correct record.

Matters Arising: There were no matters arising

3. **QUESTIONS FROM THE FLOOR (Submitted in advance):**

Question: What provision is the National Park Authority going to make toward dealing with the volume of litter across Exmoor which was experienced last year, is ongoing in places, and is certain to be repeated this year as the ENPA policy of 'education' on taking litter home failed in practice. Will the ENPA consider litter bins placed in appropriate places, as used in other national parks?

Answer: ENPA are not considering the use of extra litter bins, further explanation is provided in Item 6.

4. **WEST SOMERSET TOGETHER**

Mark Ward of West Somerset Together provided details of the environmental work of the group and how parishes can get involved: [Information on West Somerset Together](#).

Discussion point: Are there any plans to widen this work to other areas of Exmoor?

Answer: The Lyn Climate Action Group will be invited to present at the June ECPF meeting

5. **RURAL ENTERPRISE EXMOOR (REE) UPDATE**

Dan James, Rural Enterprise Manager for Exmoor National Park Authority provided an update on the work on REE which was launched in autumn 2019.

The stages of the REE project so far have been:

- Initial mapping to understand the businesses across Exmoor
- Gain the views of businesses across Exmoor
- The REE research report was published in June 2020
- Identify opportunities and address challenges
- Work with partners to develop a vision, which it is hoped will be finalised by June 2021.

Dan's presentation is [here](#)

Discussion points raised:

- A concern over keeping up, in terms of government levelling up north and south, and the south west being left behind

- Concern that young business people who have businesses on Exmoor cannot afford to live on Exmoor, but are instead pushed to living in towns around the edges of Exmoor
- Broadband connection is still an issue across parts of Exmoor
- A concern that Exmoor National Park Authority has committed to provide 25 affordable rural homes over the next 5 years, and that this is not enough.

Answer: This figure has been agreed between the Rural Housing Enabler for Somerset and Somerset West and Taunton and is a guideline figure for the Rural Housing Enabler's work in the Somerset part of Exmoor. It is not a target and is not the role of Exmoor National Park Authority to provide these homes. Exmoor National Park Authority is the planning authority and is not a housing authority. There has been a recent change in government rules which means that funding is now available for social rent housing which had previously been a block to affordable housing delivery in the Somerset part of the National Park.

- A note that documents signed off by ENPA should be consulted on more widely with the parishes
- West Somerset Together expressed an interest with working with the businesses involved in REE.

6. UPDATE ON THE TOURISM SEASON FOR 2021

Dan James, Rural Enterprise Manager for Exmoor National Park Authority, presented on Tourism recovery work, Emma Thomasson Director of Strategy and Operations for Visit Exmoor presented on business impacts and Dan Barnett, Access and Recreation Manager for Exmoor National Park Authority presented on Visitor Management Plans ahead of the forth coming tourism season.

Exmoor National Park Authority has published a [Tourism Recovery Plan](#) in conjunction with tourism partners and stakeholders both local and nationally. The Tourism Recovery Plan was first published in April 2020.

The slides from Dan's presentation are [here](#).

Emma Thomasson of Visit Exmoor described the work of Visit Exmoor to define the brand of Exmoor and promote and grow Exmoor, with an increasingly important role of supporting Exmoor businesses

Businesses in Exmoor and the Greater Exmoor area are entitled to free Associate Membership with Visit Exmoor to access guidance on subjects such as government grants available etc.

Tourism accounts for 60% of employment across Exmoor. In the greater Exmoor area, the tourism industry brings in £404 million annually, how much has been lost as a result of Covid has been difficult to calculate.

Visit Exmoor are encouraging responsible tourism across Exmoor in the anticipated busy summer ahead. The key point being communicated is to book ahead. The second main point being promoted is year-round tourism.

Dan Barnett updated on plans for Visitor Management with visitor numbers for summer 2021 expected to be far higher than other years. Pressures are expected around Easter as this is leading up to one of the main lockdown road map key dates of 12 April and is before hospitality, and camp sites are re-opened, so instances of camper

vans and wild camping may increase. To assist in increased visitor numbers there will be:

- Extra seasonal staff out on the ground
- One-way systems at main sites such as Tarr Steps
- A targeted communication campaign around behaving responsibly when visiting the countryside
- Co-ordinated approach with groups such as the Police, South West Lakes Trust etc.
- Running a litter campaign
- The Education Team will run pop up events at the main sites, but not the Big Adventure events of previous years

The Government has revised the Countryside Code and have a media campaign running to highlight this revised code.

Question: In reference to the question sent in advance of the meeting about placing litter bins across Exmoor.

Answer: Litter bins are used by responsible people, but littering is caused by people who drop litter on purpose or by accident, so increasing the amount of litter bins does not little to negate this problem. Also, litter bins are expensive to look after and can become overfull at peak times leading to more litter blowing around. The message being put out is to take your litter home.

Other Discussion Points Raised:

Question: Will ENPA consider byelaws relating to motorhomes as has been done on Dartmoor?

Answer: All National Parks are in discussion with the government on changes to legislation relating to campervans. ENPA are reviewing local byelaws, which is not a quick process. Dartmoor have the Dartmoor Commons Act, which ENPA don't have. There is also the consideration of what legitimate provision can be made for campervans across Exmoor.

Question: What is ENPAs policy on pop-up camping areas?

Answer: ENPA does not have control over permitted development rights which the Government have this year extended to 56 days per annum. This legislation only applies to tents and not to campervans. ENPA view the legislation on temporary campsite provision as an opportunity, particularly to help manage the issue of wild camping. ENPA have developed and shared a simple guide to those interested in utilising the Permitted Development rights.

7. PLANNING ISSUES: Dean Kinsella, Head of Planning and Sustainable Development for Exmoor National Park Authority updated the forum that the planning team continue to work hard on business as usual during the pandemic. Main updates were:

- Advice has been issued on the temporary camping sites
- Wider consultation into the planning system via a Planning White Paper. Announcements are expected on this White Paper shortly. The main aspects of the White Paper include a zonal approach to planning with design being more at the fore front

- The government has confirmed that they have extended the permitted development rights for the temporary use of land for an alternative use (eg camping field) for up to 56 days during 2021.
- The Government has extended permitted development rights to make it easier for hospitality businesses to set up al fresco dining areas for a further year (2021) The number of planning applications has remained constant with numbers now increasing particularly for pre-application advice.

Discussion Points Raised:

Question: Is there a further date for Parish Council planning training?

Answer: A date for Parish Council training will be set up shortly.

Question: Is retrospective planning now a material consideration?

Answer: There have been no changes to the way in which ENPA consider retrospective applications

8. FARMING ISSUES: to include the use of mechanical hedge laying machines.

Heather Harley Conservation Officer (Farming and Land Management) updated the Forum on hedges and what was happening with hedges across Exmoor.

Under the revised Countryside Stewardship Scheme (CS) there are options and capital works items for hedge management.

There are various packages available and situations where these options are not eligible. Further details on the [Countryside Stewardship - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

But to summarise;

- **BE3 Management of hedgerows**

Applicants can put in a 500m minimum up to 2000m max of hedgerow per 100ha application land

- **Capital grants, BN5 Hedgerow laying**
- **BN6: Hedgerow coppicing**

There is a £50,000 spending Cap on mid-tier boundary capital items

There are requirements for all of these (including the retention of hedgerow trees), and permissions required.

For example, if larger stems are being removed (above 15cm at 1.3 m from the ground/top of bank), a felling licence is required from the Forestry Commission.

The requirements don't include stipulations about what equipment is used such as tree shears.

There appears to be growing interest into the use of tree shears for hedgerow management.

The tree shear (mounted usually on an excavator or skid steer loader) takes hold of a tree, branch or shrub and the grab closes it across a blade, so cutting it through.

Their appeal is that they provide a fast, efficient and safe method for coppicing operations and particularly so of the high banked, beech dominated hedges. Also, they enable hedges to be managed without the need to remove fencing.

There appears to have been quite a lot of hedge management taking place this year within the National Park. This may be due to the cyclical process of hedge management going back to when Environmentally Sensitive Area schemes began- many hedges were cut and layed and as a consequence, set the clock, with them coming back to the point of management at around the same time again. This may be one of those years.

Unfortunately, we do not have an overview of how many hedges are coppiced or layed in the National Park each year, because the Authority is not a statutory consultee for either felling licences or CS schemes (apart from within the context of historic features or where there are TPO's or it is within a conservation area).

If there are concerns, the FC will look into felling operations which are causing concern.

Alex Farris, Conservation Manager for ENPA provided an update on Defra Tests and Trials which have been ongoing for the last 18 months and are due to be concluded soon. There is lots of interest on payment levels against natural capital. The recommended advice is likely to be a full cost recovery-based approach which will allow farmers to successfully continue in business.

Environmental Land Management (ELM) will be replacing the Countryside Stewardship Scheme and is likely to lose the ELM name and instead be composed of the 3 elements which are:

- Sustainable Farming Incentive
- Local nature recovery scheme
- Landscape recovery scheme

A national pilot for the Sustainable Farming Incentive has launched and the other two will happen later.

Transition funding for Farming in Protected Landscapes has been announced although the full detail is likely to come out in April. Farming in Protected Landscapes scheme will be a 3 year programme to 2024. There have been some advocacy workshops for farmers on this run by the Farming and Wildlife Advisory Group (FWAG).

Discussion Points Raised

Question: Concern that expertise and skill in hedge laying is being lost across Exmoor with a real threat to the traditional Exmoor banked beech hedge. Also that tree shears are taking out trees that require felling licences. With these concerns ENPA should be monitoring the situation more closely.

Answer: there are mostly good hedge layers working across Exmoor, though some will always try to cut corners during operations.

Question: when will the ENPA State of Farming Report for 2021 be available, has it been consulted on and what is the current situation with Tb on Exmoor?

Answer: No update to the State of Farming report is planned at this stage due to the number of changes taking place after Brexit and the incoming funding schemes. The State of the Park Report will be started in late 2021/early 2022.

On Tb the recent culling of the herd at the National Trust property Dyrham Park has again highlighted the issue. An update on Tb will be provided at the next ECPF meeting in June. The Forum were reminded Tb in deer is not the responsibility of ENPA, but ENPA are there to facilitate discussions and actions on the issue.

Question: There should be wider consultation by ENPA Parish Members with parishes before decisions are taken back to ENPA.

Answer: The Forum was reminded that issues raised at the Forum are taken back to ENPA.

9. EMERGING ISSUES OR TOPICS FOR WIDER DEBATE

- There will be an update on Tb in deer at the next meeting of the Forum.

10. DATE AND TIME OF NEXT MEETING: The next meeting will be held on Thursday 10 June 2021 at 7pm by MS Teams.

11. ANY OTHER BUSINESS OF URGENCY: There was none.