

NOTICE OF MEETING



Eryri National Park Authority

*Jonathan Cawley
Chief Executive
Eryri National Park Authority
Penrhyndeudraeth
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Meeting: Eryri National Park Authority
Date: Wednesday 30 April 2025
Time: 10.00 a.m.
Location: Eryri National Park Authority Office,
Penrhyndeudraeth and Via Zoom

Members are asked to join the meeting 15 minutes before the designated start time

Members appointed by Gwynedd Council
*Councillors: Elwyn Edwards, Delyth Lloyd Griffiths,
Annwen Hughes, Louise Hughes, Edgar Wyn Owen,
Elfed Powell Roberts, John Pughe Roberts,
Meryl Roberts, Einir Wyn Williams;*

Members appointed by Conwy County Borough Council
Councillors: Ifor Glyn Lloyd, Jo Nuttall, Nia Owen;

Members appointed by The Welsh Government
*Brian Angell, Rhys Evans, Tim Jones,
Delyth Lloyd, Naomi Luhde-Thompson, Wyn Thomas.*

This Agenda is also available in Welsh



A G E N D A

		Page Number
1.	Apologies for absence and Chair's Announcements	
2.	Corporate Update To receive an oral update from the Chief Executive.	
3.	Public Question Time The Authority has allocated up to 20 minutes at the start of its meeting to allow members of the public the opportunity to ask specific questions that relate to the work of the Authority (apart from planning applications) that is relevant to the Park's duties and purposes. Questions must be submitted in writing (by post or e-mail) to the Director of Corporate Services at least 7 days prior to the meeting.	
4.	Declaration of Interest To receive any disclosure of interest by members or officers in respect of any item of business.	
5.	Minutes The Chair shall propose that the minutes of the meeting of this Authority held on 5 February 2025 be signed as a true record. (Copy herewith)	4 - 8
6.	Matters for Information arising from the minutes	
7.	Action Sheet To submit the Action Sheet, for information and decision. (Copy herewith)	9
8.	Report of Interview Panel for Independent Members of the Standards Committee To submit a report by the Deputy Chief Executive (Copy herewith)	10 - 11
9.	Election of 2 Members to the Asset Sub-group To submit a report by the Head of Property (Copy herewith)	12
10.	ISA 260 Report To submit a report by Rachel Freitag, Audit Wales (Copy herewith)	13 - 34
11.	Statement of Accounts 2022/23 To submit a report by the Chief Finance Officer (Copy herewith)	35 - 147
12.	Calendar of Meetings 2025/26 To submit a Timetable of Meetings for the period 2025/26. (Copy herewith)	148

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| 13. | <p>Trees and Woodland Strategy
 To submit a report by the Head of Conservation, Trees and Agriculture (Copy herewith)</p> | 149 - 150 |
| 14. | <p>National Parks Wales Members' Seminar 2025
 To submit an oral report by the Chief Executive on the annual National Parks Wales Members Seminar on 1 and 2 October 2025, which will be hosted this year by Eryri National Park Authority.</p> | |
| 15. | <p>Plas Tan y Bwlch – Update and Options
 To submit a report by the Chief Executive. (Copy herewith)</p> | 151 - 157 |
| 16. | <p>Performance & Resources Committee minutes
 To submit the Minutes of the Performance and Resources Committee held on 19 March 2025 for information. (Copy herewith)</p> | 158 - 161 |
| 17. | <p>Members' Working Group Report
 To submit the report of the Members' Working Group meetings held on 22 January, 5 March, and 19 March 2025. (Copies herewith)</p> | 162 - 171 |
| 18. | <p>Local Joint Working Group Report
 To submit the report of the Local Joint Working Group meeting held on 14 March 2025. (Copy herewith).</p> | 172 - 174 |
| 19. | <p>Meetings of Other Organisations
 To receive oral reports from Members on any recent meetings which they have attended as representatives of the Authority.</p> | |



**ERYRI NATIONAL PARK AUTHORITY
MINUTES
WEDNESDAY 5 FEBRUARY 2025
National Park Office**

PRESENT:

Members appointed by Gwynedd Council

Councillors Edgar Wyn Owen (Chair), Elwyn Edwards, Delyth Lloyd Griffiths, Annwen Hughes, Louise Hughes, John Pughe Roberts, Einir Wyn Williams;

Members appointed by Conwy County Borough Council

Councillors Ifor Glyn Lloyd, Jo Nuttall, Nia Owen;

Members appointed by the Welsh Government

Brian Angell, Tim Jones, Naomi Luhde-Thompson, Delyth Lloyd;

Officers

Jonathan Cawley, Iwan Jones, Rhys Owen, Dewi Aeron Morgan, Sian Owen, Eifion Jones.

The Interim Deputy Chief Executive advised that the meeting would be web-broadcast and would also be made available online later.

1. Apologies for absence and Chairman's Announcements

Councillors Elfed Powell Roberts, Meryl Roberts.

The Chairman welcomed Councillor Delyth Lloyd Griffiths to her first meeting of the Park Authority as a Member. He noted that Delyth Lloyd Griffiths was the successor of Councillor June Jones who had resigned from being a Member of the Park Authority as a result of her promotion to the Gwynedd Council Cabinet. He suggested that the Authority should send Councillor June Jones an official letter of thanks, and the Members approved the recommendation.

Reported:

- that, following June Jones' resignation, the vice-chair position of the Planning and Access Committee was now vacant, and that it would be necessary to elect another vice-chair in the next Committee meeting.
- that the Welsh Government had started the process of appointing two new Members of the Authority.
- that the Authority now had a non-voting seat on Ambition North Wales' transport committee

2. Corporate Update

Received: an oral from the Chief Executive.

Reported:

- there was a successful launch of the *Report on the State of the Rainforests of Wales* by the Alliance for Wales' Rainforests (AWR) in the Senedd in Cardiff at the end of November, and that the Park was a core partner in that alliance;
- there was generally a positive response – particularly locally – to the press release following the decision to use the name Eryri only;
- that the secondment of Jason Diamond, who is an Inspector with North Wales Police, to the Park had been extended to this year after a very successful period last year;
- that the Welsh government's draft budget had been received and that it contained a 5% grant increase, that this was to be welcomed but that the Park's financial situation remained serious and a strategy paper would be presented to the Authority soon;
- an internal staff session was held to review the visitor season;
- that the Visitor Accommodation Bill was going through the Senedd at the time and that the consultation period had ended; that the Park had responded to the consultation expressing disappointment that the Park did not have a direct role in the bill and that it would be dependent on the two county councils to receive money;
- a Farming Connect meeting had been held;
- a *Trees and Woodland Strategy* consultation was being held, which included drop-in sessions;
- a successful Staff Meeting had been held at Plas Tan y Bwlch and that it was the intention to hold one every 6 months;
- adverts for the posts of Director of Land Management and Director of Planning & Partnerships would be published very soon;
- Article 4 Direction had been approved by the Planning Committee and would be in effect from June; a consultation on the Supplementary Planning Guidance on implementing the direction would be held in the forthcoming weeks, the intention being that the Guidance would be ready before implementing the direction;
- a statement had been released to the Press stating that discussions regarding Plas Tan y Bwlch were continuing; a paper would be presented to the Authority at the April meeting;
- work had been commissioned on the Betws-y-Coed centre as part of the Income Strategy, and, as part of that work, local consultation would take place soon, and a paper on the issue would be presented to the Authority in due course;
- the Chief Executive had been to Llanberis for a celebration of a year of *Caru Eryri*, a project where volunteers collect waste;
- Eryri National Park would be hosting this year's Wales Members' Seminar on October 1 and 2, and that preparations had begun.

3. Public Question Time

No questions were received from the public.

4. **Declaration of Interest**

Councillors Annwen Hughes and John Pughe Roberts declared a non-prejudicial personal interest in item 9, *Ffermio Bro*.

5. **Minutes**

The minutes of the Authority's meetings held on 13 November 2024 were received, and the Chairman signed them as a true record.

6. **Matters for information arising from the minutes**

No issue was raised from the minutes.

7. **Action Log**

The Interim Deputy Chief Executive presented the Action Log.

Recommended: – the Action Log should remain as presented

Resolved: — to accept the Recommendation.

8. **Election of Member to the Local Joint Working Group**

Presented: – An oral update by the Interim Deputy Chief Executive.

Reported:

- there was a vacancy on the Local Joint Working Group following the departure of Mrs Sarah Hattle;
- it would be beneficial if the Member elected were a Welsh Government-appointed Member, as the current three members of the Joint Working Group were County Council appointees;

Proposed: – that Naomi Luhde-Thompson be elected as a member of the Local Joint Working Group.

Resolved: — to **elect** Naomi Luhde-Thompson as a member of the Local Joint Working Group.

9. **Ffermio Bro: Farming in Designated Landscapes program**

Presented: – A report by the Head of Conservation, Woodland and Agriculture.

Reported:

- that the programme had been developed due to the need for capital grant packages for land managers in landscapes, and to carry out collaborative projects;
- that it was a three-year programme, and that it was a transition program from the current provision to the proposed collaborative layer of the Sustainable Farming Scheme which was scheduled to start in 2029;
- that three years was a year short of 2029, and that the Government was looking to see if the programme could be extended to four years;
- that there were concerns about a lack of funding (especially revenue money), and a lack of flexibility (especially in the plan options and payment rates);
- that officers had decided to recruit 2 full-time equivalent officers for Eryri in year one – at no net additional cost to the Authority;

- that Officers of the Areas of Outstanding Natural Beauty (AoHNE) of Llŷn and Anglesey had decided to pool their revenue funding, and add to the necessary funds from the resources of their Authorities, in order to be able to recruit a third officer who would be recruited with Eryri, with the caveat that one would perform in the AoHNE and they can be relocated in year two;
- that there was a risk to the Authority's reputation due to the tight schedule, having to recruit new staff, and the possible reluctance of farmers to join the programme due to negative experiences with similar programs in the past.

Recommended: – that Members discuss content and approve officers continue development of the programme for use in Eryri.

Resolved: — to **accept** the recommendation.

10. **The Authority's Budget and Levy on Constituent Authorities 2025/25**

Submitted: a report by the Chief Finance Officer

Reported:

- that the report gave details of the Authority's budget for 2025/26;
 - it was based on the *draft* National Park Grant settlement for 2025/26, so the final settlement could be different;
 - the draft settlement stated that there would be an increase of 5% to the Authority's core funding;
 - that this was welcome news, but that the Authority continued to face a very challenging financial situation;
- details of the levy distributed between the two constituent authorities, namely Gwynedd Council and Conwy County Borough Council based on the indicative grant figure;
 - that the total figure in point 6.3 was incorrect in the Welsh agenda, but correct in the English agenda;

Recommended: –

- (i) Approve Eryri National Park Authority's revenue and capital budget for 2025/26, as presented in the report.
- (ii) Approve the levies on the billing authorities, as stated in the report.

Resolved: – to **accept** the Recommendation

11. **Capital Strategy 2025/26**

Submitted: a report Chief Finance Officer.

Reported:

- how (i) capital expenditure, (ii) capital funding and (iii) treasury management activity contributed to the provision of National Park services;
- how associated risk was managed and the implications for future financial sustainability;

In response to a question, he confirmed that borrowing money would be a fundamental change to the budget, and it would be necessary to return to the Authority before making a loan.

Recommended: –

- (i) Note that there is no intention to borrow monies for capital purposes, but the

limitations below are recommended on a prudent level as a precautionary measure in case of an emergency or need for expenditure at short notice.

(ii) To approve no change in:

1. the Authorised Borrowing Limit of £500,000 for 2025/26, and an Operational Boundary of £100,000, and
2. no limit on the proportion of interest payable at a variable rate.

(iii) To adopt the Capital Borrowing Strategy for 2025/26 as outlined in paragraph 3.3 of the report, and to note the content relating to the Prudential Code.

(iv) To adopt the Investment Strategy for 2025/26 as outlined in paragraphs 3.5-3.14 of the report, and note the institutions listed in paragraph 3.7

Resolved: – to **accept** the Recommendation

12. **Minutes of the Performance and Resources Committee**

The minutes of the Performance and Resources Committee held on the 27 November 2024 were presented for information.

Resolved to note the minutes.

13. **Reports of the Members' Working Group**

The reports of the Members' Working Group held on 4 December 2024 were presented.

Resolved to note the reports.

14. **Meetings of Other Organizations**

No Member had attended an external meeting as an Authority representative.

The meeting ended at 11:10



TAFLEN WEITHREDU – ACTION SHEET

AUTHORITY MEETING – 08.02.2023

ITEM NO. AND TITLE	DECISIONS / OBSERVATIONS	ACTIONS	RESPONSIBLE OFFICER	UPDATE or COMPLETION DATE	REMOVE FROM ACTION LOG
16. Terms and Conditions of Service – ENPA Senior Management Team: Directors	- that the Panel, together with the Head of Human Resources and the new Section 151 Officer, are tasked and authorised to address potential matters resulting from turnover of personnel in the Senior Management Team.	Need to arrange a meeting to consider the issues, date is yet to be agreed	NM	Noted and issue is being monitored.	NO

MEETING	Eryri National Park Authority
DATE	30 April 2025
TITLE	REPORT OF INTERVIEW PANEL FOR INDEPENDENT MEMBERS OF THE STANDARDS COMMITTEE
REPORT BY	Deputy Chief Executive
PURPOSE	To appoint an Independent Member to the Standards Committee

BACKGROUND

- 1.1 The terms of reference of the Standards Committee contains two general functions namely to promote and maintain high standards of conduct by the members and co-opted members of the Authority and to assist members and co-opted members of the Authority to observe the Authority's code of conduct.
- 1.2 The Standards Committee also has responsibility for a number of specific functions namely to advise the Authority on the adoption of or revision of the Authority's codes of conduct, to monitor the operation of the Authority's codes of conduct, to advise on training of members and co-opted members of the Authority on matters relating to the Authority's codes of conduct and considering and where appropriate determining matters referred to it by the Public Services Ombudsman for Wales.
- 1.3 The Standards Committee is also responsible for considering Complaints against Members and co-opted Members, granting dispensations to members or co-opted members who have a personal interest in any business of the Authority, authorising payments by the Monitoring Officer of allowances and expenses to persons who have assisted in an investigation by the Monitoring Officer and to establish the procedure for determining complaints referred to it for consideration.
- 1.4 Finally, the Standards Committee also has some staff functions namely as a final internal appeal on disciplinary matters and as a final appeal on grievances or on conditions of service.
- 1.5 In order to comply with the rules that govern Standards Committees a balance must be maintained between Members of this Authority and Independent Members. In addition both the Chairman and Vice Chairman must be appointed from amongst the Independent Members. The Standards Committee of this Authority has six members namely two Local Authority appointed members, one Welsh Government appointed member and three Independent Members. Following the retirement of Mrs Sharon

Warnes it was necessary to appoint an additional Independent Member in order to ensure that the balance was maintained.

- 1.6 An interview panel of five including one lay member was set up in accordance with the rules with three present on the day for interviews. The role of the panel is to interview the applicants and then to make a recommendation to the Authority, the Authority having the final decision in the matter as to who is to be appointed.

2. INTERVIEWS

2.1 Interview Panel

Councillor Edgar Wyn Owen; Mr. Iwan Jones and Mr. Aled Williams (lay member)

2.2 Candidates

A total of three applicants were to be interviewed for the post but one withdrew from the process as he had obtained new employment and was no longer local to the area.

- 2.3 The decision of the Panel after interviewing the two remaining candidates was to recommend that the Authority appoint Mr. Robert Gwilym Lewis. Mr. Lewis has served in a variety of roles in both the public and private sector during his career with responsibility for managing a large number of staff. As such Mr. Lewis has the experience that will enable him to become a valued member of the Standards Committee as well as having extensive experience in dealing with matters pertaining to staff.

- 2.4 The Panel was therefore of the opinion that Mr. Robert Gwilym Lewis met the requirements of the post and that his background will be of benefit to the working of the Standards Committee.

3. RESOURCE IMPLICATIONS - None

4. RECOMMENDATION

- 4.1 **That the Authority appoints Mr. Robert Gwilym Lewis to be an Independent Member of the Standards Committee for a term of five years.**

5. BACKGROUND PAPERS

MEETING	Authority Meeting
DATE	30 th April 2025
TITLE	Elect members to Assets Sub-group
REPORT BY	Head of Property Service
PURPOSE	Fill 2 vacancies on current Assets Sub-group

1. BACKGROUND

- 1.1 The Assets Sub-group is convened as required to review the portfolio of assets and Asset Management Plan to scrutinise and make recommendations to the full Authority / Performance and Resource meetings.
- 1.2 Membership consists of 6 elected Authority Members and Senior Management Team along with Authority Chair, Vice chair and Chief Finance Officer.
- 1.3 2 vacancies have arisen among the 6 elected members of the Assets Sub-group which require filling to convene the sub-group in the coming weeks.

2. ASSETS SUB-GROUP

- 2.1. The current serving members are:

Cllr. Meryl Roberts; Cllr. Ifor Glyn Lloyd, Mr Brian Angell and Mr Tim Jones.
- 2.2 The 2 vacancies have arisen following the departure of Councillors June Jone and Dilwyn Roberts

3. RECOMMENDATIONS

- 1. That Members note the report and information above and elect a further 2 members to serve on the Assets Sub-group.

Audit of Accounts Report – Eryri National Park Authority

Audit year: 2022-23

Date issued: April 2025

Document reference: 4856A2025

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to the Wales Audit Office at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

We intend to issue unqualified audit report on your Accounts. There are issues to report to you prior to their approval.

Audit of Accounts Report

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Introduction

- 1 We summarise the main findings from our audit of your 2022-23 annual report and accounts in this report.
- 2 We are now in a position to provide an audit opinion on the 2022-23 accounts.
- 3 However, we encountered significant issues that undermined the quality of the draft financial statements that led to inefficiencies in the audit that will impact on the final audit fee charged for the work. A summary of the issues are noted in paragraph 17.
- 4 We have already discussed these issues with the Head of Finance and her team.
- 5 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 6 We set this level at £246,000 for this year's audit.
- 7 There are some areas of the accounts that may be of more importance to the reader, and we have set a lower materiality level for these, as follows:
 - Senior Officers Remuneration £1,000
 - Related Party Transactions £10,000
- 8 We have now completed this year's audit of the 2022-23 financial statements.
- 9 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence. We previously notified you of two potential threats to auditor independence and objectivity arising and confirm that the planned safeguards set out in our Detailed Audit Plan have operated as intended.

Proposed audit opinion

- 10 We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 11 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 12 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards.
- 13 Our proposed audit report is set out in **Appendix 2**.

Significant issues arising from the audit

Uncorrected misstatements

- 14 There is one uncorrected misstatement remaining in the accounts. However, the value of this misstatement is below our trivial threshold of £12,000 and does not impact our audit opinion.

Corrected misstatements

- 15 There were a significant number of misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

Other significant issues arising from the audit

- 16 During the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There are some issues that we would like to bring to your attention:

Quality of the draft accounts

- 17 We appreciate there have been several issues that have affected and continue to affect the Authority's ability to recover the backlog in the preparation of the 2022-23 accounts. As a result, our audit work identified significant issues which undermined the quality of the draft accounts and led to inefficiencies in the audit which will impact on the final audit fee charged for the work. Our initial audit work identified significant issues and errors in the following areas:
 - a. Note 12 'Property, Plant & Equipment'
 - b. Note 21 'Pension Reserves' and Note 35 'Pension Disclosures'
 - c. Note 29 'Related Parties'

d. Note 19 'Creditors'

- 18 In addition, numerous errors were identified affecting both Income and Expenditure and a significant number of issues were identified with the presentation of the accounts.
- 19 Further detail on these errors is included in **Appendix 3**.
- 20 The draft accounts submitted for audit were not produced to the standard we would expect and considerable additional work had to be undertaken by the audit team. The errors identified either led to amendments to the accounts or the need for us to undertake additional audit work and sample testing. It is important that a robust quality assurance process are established and a thorough review is undertaken prior to the submission of accounts for audit.
- 21 In addition to the issues above, we also encountered some significant delays in receiving responses to requests for explanations and supporting audit evidence. We appreciate officers are often balancing other work requirements, and a number of finance officers in post during 2022-23 have since left the Authority which meant that either audit work took longer to complete or was delayed. These led to delays and inefficiencies in the audit of the authority's accounts.

Recommendations

- 22 The recommendations arising from our audit will be included in a separate final accounts memorandum that will be shared with officers shortly.

Final Letter of Representation

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Cardiff
CF10 4BZ

30 April 2025

Representations regarding the 2022-23 financial statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Eryri National Park Authority for the year ended 31st March 2023 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and CIPFA Code of Practice on Local Authority Accounting in the United Kingdom 2022-23; in particular, the financial statements give a true and fair view in accordance therewith; and
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Eryri National Park Authority and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements; and
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Representations by the Authority

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Authority on 30 April 2025.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Dewi Morgan
Chief Finance Officer
30 April 2025

Councillor Edgar Wyn Owen
Chair
30 April 2025

Proposed Audit Report

The report of the Auditor General for Wales to the members of Eryri National Park Authority

Opinion on financial statements

I have audited the financial statements of Eryri National Park Authority for the year ended 31st March 2023 under the Public Audit (Wales) Act 2004.

Eryri National Park Authority's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and the related notes, including the significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of Eryri National Park Authority as at 31st March 2023 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of Eryri National Park Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Eryri National Park Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23.
- The information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of Eryri National Park Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 10, the responsible financial officer is responsible for:

- the preparation of the statement of accounts, which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible financial officer anticipates that the services provided by Eryri National Park Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with the Public Audit (Wales) Act 2004.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, Internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Eryri National Park Authority's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following area: posting of unusual journals.
- Obtaining an understanding of Eryri National Park Authority's framework of authority as well as other legal and regulatory frameworks that the Authority operates in,

focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Eryri National Park Authority.

- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Authority and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Authority's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of Eryri National Park Authority in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton
Auditor General for Wales
2 May 2025

1 Capital Quarter
Tyndall Street
Cardiff, CF10 4BZ

Summary of Corrections Made

During our audit, we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Exhibit 3: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£552,000	Note 12 – Property, Plant and Equipment Our testing of nil net book value (NBV) assets identified some of the assets no longer existed at 31 March 2023. A full review identified there were fully depreciated assets with a gross book value (GBV) of £552,000 included within Note 12 which no longer existed.	To ensure the value of assets in the accounts were accurately reflected for those still in use.
£505,000	Note 28 – Grant Income Our audit work identified that grants figures within Note 28 did not agree to underlying records resulting in a net overstatement of £505,000 within Note 28.	To ensure income was accurately recognised within the accounts

<p>£430,800</p>	<p>Note 31 – Authority as a Lessee</p> <p>The annual lease payments for an asset is based on a % of annual income earned by the Authority. However, the 2022-23 income had not been updated correctly leading to an overstatement of £396,200.</p> <p>In addition, we identified an Internal Recharge balance that was incorrectly included as a lease for £34,600</p> <p>This resulted in a total overstatement of £430,888.</p>	<p>To ensure lease liabilities were accurately recognised within the accounts</p>
<p>£334,600</p>	<p>Note 1c Expenditure and Income analysed by Nature</p> <p>We identified an agency transaction had been included in the accounts in error, whereby £334,600 of income was recognised which was subsequently paid out to other authorities participating in the project.</p> <p>Income totalling £334,600 was removed from the accounts due to them being agency transactions.</p>	<p>To ensure Income and Expenditure was recognised correctly within the accounts</p>
<p>£194,100</p>	<p>Note 12 – Revaluations</p> <p>Our testing identified the carry forward NBV of assets were understated by £78,600 compared to their valuation as at 1 April 2023.</p> <p>Assets with no movement since the 1 April 2023 valuation also had incorrect carry forward NBVs compared to the asset valuation report and were understated by £115,500</p>	<p>To ensure the valuation was completed in line with international accounting requirements and conventions.</p> <p>To ensure the valuation of assets in the accounts accurately reflected their current value.</p>

<p>£162,000</p>	<p>Note 32 – Impairment losses</p> <p>The figure in the note of £210,000 only reflected the amount credited to the CIES but should have also included the amounts charged to the Revaluation Reserve of £162,000.</p> <p>The value was updated to £372,000 to reflect the correct amount.</p>	<p>To ensure expenditure was correctly classified within the accounts.</p> <p>To ensure the valuation of assets in the accounts were accurately recorded.</p>
<p>£123,700</p>	<p>Note 19 – Creditors</p> <p>Our testing identified creditor balances in the balance sheet that had been incorrectly accrued as they had been removed post year end as they were no longer required.</p> <p>A full review of historic creditor balances was completed by the Authority which resulted in the removal of £123,700 of creditors from the year-end balance sheet.</p>	<p>To ensure only liabilities that existed at the year-end were included in the balance sheet.</p>
<p>£127,000</p>	<p>Note 12 – Intangible Assets</p> <p>Additions of £127,000 were duplicated and misclassified within note 12.</p> <p>£109,000 of the misclassification related to intangible assets requiring a new disclosure to be made to comply with IAS 38 – Intangible Assets.</p>	<p>To ensure assets were correctly classified within the accounts.</p> <p>To ensure the accounting treatment was in line with the CIPFA code requirements.</p>

£63,000	<p>Pension Asset Ceiling</p> <p>Our testing identified issues in relation to the Pension Asset that was recognised during 2022-23. The application of an asset ceiling as per IAS 19 should have recognised an asset of £63,000</p> <p>The Pension Reserve should have excluded the contributions in respect of unfunded benefits (£26,000). Therefore, the remeasurement of the net asset was understated by £26,000 and Employer's pension contribution was overstated by £26,000.</p>	To ensure transactions were appropriately recognised within the accounts.
£60,900	<p>Note 1c Expenditure and Income analysed by Nature – Internal Recharges</p> <p>Journals posted to remove the impact of internal recharges were incorrect that led to the reversal being duplicated. Both Income and Expenditure were understated by £60,900.</p>	To ensure Income and Expenditure was recognised correctly within the accounts
£52,300	<p>Note 17 – Debtors</p> <p>Testing identified cut off and accuracy issues that resulted in a net debtor overstatement of £52,300.</p>	<p>To ensure only debtors that existed at the year-end were included in the balance sheet.</p> <p>To ensure transactions were recorded accurately.</p>

£48,200	<p>Note 31 – Authority as a Lessor</p> <p>Errors within the supporting calculations led to an overstatement of £5,800. In addition, an internal recharge was incorrectly included as a lease for £42,400.00.</p> <p>These resulted in a total overstatement of £48,200.</p>	To ensure lease amounts due were accurately recognised within the accounts
£26,000	<p>Pension Reserve</p> <p>The Pension Reserve should have excluded the contributions in respect of unfunded benefits (£26,000). Therefore, the remeasurement of the net asset was understated by £26,000 and Employer's pension contribution was overstated by £26,000.</p>	To ensure transactions were appropriately recognised within the accounts.
£19,000	<p>Note 27 – External Audit Costs</p> <p>The external audit costs included in the draft accounts did not agree to those quoted in the audit plan, resulting in an understatement of £19,000.</p>	To ensure Expenditure incurred during 2022-23 was correct disclosed.
£17,000	<p>Note 1c Expenditure and Income analysed by Nature</p> <p>An internal recharge was incorrectly excluded from the CIES, resulting in both income and expenditure being overstated by £17,000,</p>	To ensure Income and Expenditure were recorded correctly.

<p>£14,600</p>	<p>Note 12 – Impairments</p> <p>£14,600 of impairment charges were incorrectly made to the CIES instead of the Revaluation Reserve.</p> <p>This led to the CIES being overstated and the Revaluation Reserve understated by £14,600</p>	<p>To ensure the disclosure complied with CIPFA code requirements.</p>
<p>Various</p>	<p>Note 26 – Staff Remuneration</p> <p>Remuneration Ratio: The remuneration ratio had not been updated to reflect the 2022-23 position as the ratio incorrectly used information for the 2021-22 financial year.</p> <p>The calculations were corrected, and the note was updated to show a revised median salary of £27,000.</p> <p>Members Allowances: The values in the disclosure did not agree to underlying records, resulting in an overall adjustment of £4,000.</p>	<p>To ensure the disclosures was in line with CIPFA Code requirements.</p>

<p>Various</p>	<p>Note 29 - Related Parties</p> <p>Numerous changes were required to the related parties note due to:</p> <ul style="list-style-type: none"> - Transactions with bodies where members and officers have 'significant influence' and meet the definition of a related party being omitted from the disclosures. - Transactions being incorrectly included where the nature of the relationship did not satisfy the related party definition of the CIPFA code. - Transactions relating to officer related party relationships being incorrectly included in the member disclosures and vice versa. <p>A summary of the resulting amendments is as follows:</p> <p><u>Member declarations</u></p> <ul style="list-style-type: none"> - Payments made: Increase of £512,000 - Amounts owed by the Authority: Increase of £40,000 - Income Received: Increase of £1,472,000 - Amounts owed to the authority: Decrease of £19,000 <p><u>Officers</u></p> <ul style="list-style-type: none"> - Payments made: Increase of £4,000 	<p>To ensure the disclosure complied with CIPFA code requirements</p>
<p>Various</p>	<p>Numerous amendments were required throughout the accounts to correct narrative and presentational issues including:</p> <ul style="list-style-type: none"> - Missing headings and sub totals - Incorrect figures being used - Incorrect comparative figures - Errors with cross referencing between notes - Errors with Casting - Rounding errors 	<p>To ensure the completeness and accuracy of the accounts.</p>



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

ITEM NO. 11

MEETING	Eryri National Park Authority
DATE	30 April 2025
TITLE	STATEMENT OF ACCOUNTS 2022/23
REPORT BY	Chief Finance Officer
PURPOSE	<p>To receive and note the “ISA260” report presented by Audit Wales.</p> <p>To approve the post-audit Statement of Accounts.</p> <p>To authorise the Chairman of the meeting, together with the Chief Finance Officer, to certify the Letter of Representation.</p>

1. BACKGROUND

- 1.1 Further to and based upon the Outturn Report for 2022/23 approved by the Performance and Resource Committee on 11th July 2023, the draft Statement of Accounts was completed by the Authority’s Head of Finance and her staff and certified (subject to audit) by the Authority’s Chief Finance Officer on 28th August 2024. There has been a significant delay in completing the Statement of Accounts as a result of the Asset Valuation issues that arose in 2021/22.
- 1.2 The final version (post-audit) of the Statement of Accounts for 2022/23 is presented herewith to the Authority for approval in accordance with the The Accounts and Audit (Wales) (Amendment) Regulations 2018. Audit Wales will require a Letter of Representation from the Authority before the Appointed Auditor (the Auditor General for Wales, Adrian Crompton) can finally issue the certificate on our accounts.
- 1.3 For completeness, the Statement of Accounts presented here includes the Annual Governance Statement which has already been approved by the Authority on 14th June 2023.

2. ADJUSTMENTS ARISING FROM THE AUDIT

The main adjustments since the pre-audit version have been outlined in the “ISA260” report presented here by Audit Wales. These changes have no significant impact upon the Authority’s ongoing financial management.

3. APPROVAL OF STATEMENT OF ACCOUNTS

The Accounts and Audit (Wales) (Amendment) Regulations 2018 require that the Statement of Accounts is approved by resolution of the Authority and signed and dated by the ‘person presiding’ (Chairman) at the meeting in which they were approved. A copy of the audited accounts for 2022/21 is presented here in Appendix 1 of this report.

4. LETTER OF REPRESENTATION

The draft Letter of Representation is presented here in Appendix 1 of Audit Wales’ ISA260 report. If members of the Authority approve the post-audit Statement of Accounts, they may also authorise the Chairman of the meeting, together with the Chief Finance Officer, to certify the Letter of Representation on their behalf.

5. RECOMMENDATIONS

To receive and note the “ISA260” report presented by Audit Wales.

To approve the Authority’s post-audit Statement of Accounts for 2022/23.

To authorise the Chairman of the meeting, together with the Chief Finance Officer, to certify the Letter of Representation.

6. BACKGROUND PAPERS

The Outturn Report for 2022/23 approved by the Performance and Resources Committee on 11th July 2023.

Audit Wales’ ISA260 report submitted to this meeting.

ERYRI NATIONAL PARK AUTHORITY

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023



ERYRI NATIONAL PARK AUTHORITY
STATEMENT OF ACCOUNTS 2022/23

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NARRATIVE REPORT

1. INTRODUCTION

The narrative report provides a brief explanation of the more significant matters reported in the accounts and aims to add to and assist the interpretation of the accounting statements which are set out on pages 23 to 27 and consist of:-

- The **Comprehensive Income and Expenditure Statement** consolidates all the gains and losses experienced by the Authority during the financial year. These gains and losses should reconcile to the overall movement in net worth.
- The **Balance Sheet** setting out the financial position of the Authority as at 31st March 2023.
- The **Movement in Reserves Statement** is a summary of the changes that have taken place in the bottom half of the balance sheet over the financial year.
- The **Cash Flow Statement** which summarises the inflows and outflows of cash arising from transactions for revenue and capital purposes.

The accounts are supported by the Statement of Accounting Policies and explanatory notes.

2. ERYRI NATIONAL PARK'S VISION AND PRIORITIES

The National Park Authority's vision was adopted in the Snowdonia National Park Management Plan in the meeting on 13th October 2021 as follows :

A culturally rich National Park with a thriving green economy, world class visitor experience and a major contributor to the well-being of our nation.

By 2035 Snowdonia will continue to be a protected and evolving landscape, safeguarded and enhanced to provide a rich, varied and resilient natural and historic environment; providing wellbeing benefits nationally and internationally.

National Park purposes will be delivered through a diverse and prospering economy adapted to the challenges of climate change and founded on natural resources – its landscape qualities, opportunities for learning and enjoyment, cultural and natural heritage. With thriving bilingual and inclusive communities, partnership working will have demonstrated that more can be achieved through working together.

Communities will have adopted innovative solutions in a changing world – a low carbon economy will have strengthened residents' link with the environment, providing a better standard of living and ensuring Snowdonia's reputation as an internationally renowned National Park and one of the nation's breathing spaces.

In accordance with the Well-being of Future Generations (Wales) Act 2015 the Authority has adopted a Well-Being Statement 2021-2026 in March 2021.

<https://snowdonia.gov.wales/wp-content/uploads/2022/03/SNPA-WELL-BEING-STATEMENT-2021-26.pdf>

This document provides the context for the corporate programme providing detail on specific corporate well-being and improvement objectives, and presented annually in the April Authority meeting. The agenda is available through the following link:

<https://authority.snowdonia.gov.wales/wp-content/uploads/2022/04/Authority-27.04.22.pdf>

3 FINANCIAL CONTEXT

FINANCIAL PERFORMANCE AND YEAR END POSITION

The revised 2022/23 budget as reported to the Performance and Resource Committee on 12th July 2023 was as below.

Service Area	Revised Net Budget	Expenditure	Under/ (Over)
	£	£	£
Planning and Land Management	1,778,809	1,255,155	523,654
Corporate	5,092,571	4,459,953	632,618
Interest Earned	- 8,000	- 135,654	127,654
Financing Capital from Revenue	545,246	142,199	403,047
Capital Charges Adjustment	- 591,050	- 591,050	-
Net	6,817,576	5,130,603	1,686,973
NPG and Levy	- 5,493,051	- 5,493,051	-
Tr. To/From Reserves	- 1,324,525	362,448	- 1,686,973
Total	-	-	-

The net variance of £1,686,973 was adjusted for end of year transfers to & from reserves (further information in part. 4.2 of said report). The report is item 8 on the following link –

<https://snowdonia.gov.wales/wp-content/uploads/2023/07/Performance-Resources-Committee-12.07.23.pdf>.

During the process of compiling the Statement of Accounts the adjustments were made to the outturn, the adjusted net expenditure figures appear in the Expenditure and Funding Analysis (note 1 to the main statements).

	Outtrun	Adjustments	EFA (Note 1)
	(£)	(£)	(£)
Planning and Land	1,255,155	-	1,255,155
Corporate	4,459,953	-	4,459,953
	5,715,107	-	5,715,107
Other movements			
Balance	-		-

The movement in individual reserves is provided in note 8 to the financial statements.

4. SUMMARY OF MAIN POINTS:

Balance Sheet:

The Authority's net worth has increased by **£1,689k**, the main reasons being the **pension fund liability** decrease of **£947k**, as well as a net increase in the value of **Short Term Assets** of **£217k**. Other movements are as follows :

- **Current Assets** value has increased by **£217k**. The main effect due to :

£1,747k increase in Cash and investments arising from grant monies and additional income including:
£456k Sustainable Landscapes Sustainable Places grants (S.L.S.P.), unspent in 2022/23.
£181k additional income from car parking fees

Debtors – there was a decrease of **£758k** in the debtor balance.

- **Current Liabilities** have decreased by **£523k** mainly due to

£475k decrease in trade creditor balance
£94k decrease in 'Other' Creditor balance

Comprehensive Income and Expenditure Account :

The net cost of services has decreased by £2,633k, with the movements per directorate as follows :

- | | |
|---------------------------------------|---------------------|
| ▪ Planning and Land Management | decrease of £497k |
| ▪ Corporate (including Communication) | decrease of £2,136k |

Main movements are as follows :

Expenditure

- £96k increase in REFCUS total spend in 2022/23 compared to 2021/22
- £264k decrease in IAS19 pension adjustment to the services in 2022/23
- There was no revaluation loss charged to services in 2022/23 (£2,884 in 2021/22)

Income

- £378k less revenue grant contributions from Welsh Government and other sources

In addition to receiving grant funding the Authority also generates its own income. Note 1c to the main statements shows £2,205k (£2,421k in 2021/22) generated from fees, charges and other service based income; of this the main components are as follows :

- | | |
|----------------------------|------------------------------|
| ▪ Car Park fee income | £1,050k (£1,276k in 2021/22) |
| ▪ Planning Fees | £308k (£227k in 2020/21) |
| ▪ Information Centre Sales | £219k (£189k in 2020/21) |
| ▪ Rent | £61k (£56k in 2020/21) |

5. PENSION LIABILITY

Eryri National Park Authority is an employer in the Gwynedd Pension Fund. The accounts fully incorporate the requirements of International Accounting Standard 19 (IAS 19).

The policy reflects the commitment in the long-term to increase contributions to make up any shortfall in attributable net assets in the pension fund.

6. UNUSUAL CHARGE OR CREDIT IN THE ACCOUNTS

The main items are :

- capital grants worth £1,532k received from Welsh Government

7. CAPITAL EXPENDITURE

Capital expenditure is expenditure on the acquisition of a fixed asset or expenditure which adds to and not merely maintains the value of the existing fixed asset.

Capital expenditure in 2022/23 amounted to £1,691k. Details of expenditure within each service area are shown in note 30. The expenditure was financed by grants and contributions from other bodies (£1,417k) and direct revenue financing (£274k).

All planned capital expenditure will be funded from revenue, external grants and reserves held for one off spends.

The main schemes in which the Authority was involved as at 31st March 2023 were :

- The Carneddau Partnership Scheme is now in its operational stage and estimated to be worth £4.17m. Scheme programmed to finish by March 2026.
- The Celtic Rainforests project is a 7 year project worth £7.6m. Scheme programmed to finish in 2025/26.

8. CAPITAL FUNDING

All capital expenditure of the Authority, since being established on 23rd November 1995, has been funded by capital grants and contributions from the Government, European Community and other sources of grants, from capital receipts applied and from the Authority's revenue resources.

As at 31st March 2023 the Authority had no outstanding debts to finance capital expenditure, and for treasury management purposes will remain a debt-free authority.

9. USABLE RESERVES

The General Revenue Reserve balance was reviewed during the year as part of a review of Authority reserves, and currently stands at £1,098k.

The Authority has specific Usable Reserves totalling £10,150k and these are detailed in note 8 to the financial statements. It should be noted that most of the reserves are earmarked for specific purposes.

10. GOVERNANCE

The Authority has 18 members, who serve on the Authority Board, Performance and Resources Committee and Planning and Access Committee. Plas Tan y Bwlch and Ysgwrn have separate Management Boards each consisting of 3 members.

Further information on governance and related issues relating to 2022/23 is provided in the Annual Governance Statement part of this document.

11. RISKS AND OPPORTUNITIES

Risks

The Authority's main risks are documented in the Corporate Risk Register which is reviewed by the Performance and Resources Committee and annually in the February Authority.

The Authority's 4 main risks and the measures for mitigation are noted at the end of part 6 of the Annual Governance Statement

Opportunities

The Authority has been provided with "one-off" funding by Welsh Government to undertake work on capital projects including Access and improvements to the Authority's properties.

The Authority continues to attract grant funding from various sources which enables an operating capacity much higher than that possible through the base grant only. The annual contraction in Authority staff numbers, however, does mean that there is an element of risk re capacity in undertaking future projects.

12. AUTHORITY STRATEGIES

The Authority's four main strategies are:

- Eryri National Park Management Plan,
- Eryri Local Development Plan,
- Corporate Plan, and
- Corporate Work Programme.

Further information about the 4 strategies as well as other Authority strategies and a review of their effectiveness is in part 5 of the Annual Governance Statement.

13. IMPACT OF THE CURRENT ECONOMIC CLIMATE

The Authority has balanced its budget for 2023/24 based on the National Park Grant figure as advised by Welsh Government officers in December 2022. Welsh Government have indicated that settlement figures for 2024/25 will remain the same as the 2023/24 figures. In light of the current economic climate and considerable inflationary pressures, this will be challenging for the Authority.

At the time of writing, the Authority's cash flow is adequate, but the situation may need to be re-evaluated depending on the settlement figures announced by the Welsh Government for 2024/25.

FURTHER INFORMATION

Further information about this Statement of Account is available from:

Sian Wyn Owen
Head of Finance
Eryri National Park Authority
National Park Offices
Penrhyndeudraeth
Gwynedd
LL48 6LF
Tel: 01766 772 251
Email: sian.owen@eryri.llyw.cymru

**THE STATEMENT OF RESPONSIBILITIES
FOR THE STATEMENT OF ACCOUNTS**

THE AUTHORITY’S RESPONSIBILITIES

The Authority is required to:-

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. For Snowdonia National Park Authority, that officer is the Chief Finance Officer;
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- Approve the statement of accounts.

These accounts were approved by the Authority on 30th April 2025

Signature :

.....

CLLR EDGAR W. OWEN CHAIR

THE CHIEF FINANCE OFFICER’S RESPONSIBILITIES

The Chief Finance Officer is responsible for the preparation of the Authority’s statement of accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the CODE).

In preparing this Statement of Accounts, the Chief Finance Officer has:-

- Selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with the local authority CODE.

The Chief Financial Officer has also:-

- Kept proper accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

CHIEF FINANCE OFFICER’S CERTIFICATE

I certify that the Statement of Accounts has been prepared in accordance with the Local Government Accounts and Audit Regulations and gives a true and fair view of the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31 March 2021.

Signature

30th April 2025

DEWI A. MORGAN - CHIEF FINANCE OFFICER

STATEMENT OF ACCOUNTING POLICIES

1. GENERAL PRINCIPLES

The accounts have been prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the CODE).

The Code of Practice requires accounting policies to be applied consistently. The overriding requirement is that the Statement of Accounts “present a true and fair view” of the financial performance and position of the Authority.

2. ACCOUNTING CONCEPTS

The accounts have been prepared in accordance with the following fundamental (and pervasive) accounting principles and concepts:

- Going concern
- Relevance
- Faithful representation
- Comparability
- Understandable
- Materiality
- Accruals
- Primacy of legislative requirement

These principles and concepts have been used in the selection and application of accounting policies and estimation techniques and in the exercise of professional judgement.

3. ACCRUALS OF EXPENDITURE AND INCOME

The revenue and capital accounts of the Authority are maintained on an accruals basis. All sums due to the Authority are set up in the accounts at the time they are due.

- Revenue from the sale of goods is recognised when the Authority transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Revenue from the provision of services is recognised when the Authority can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

4. CASH AND CASH EQUIVALENTS

These consist of the Authority's imprest and float accounts and cash held on "call" or short term deposit with banks where the monies are repayable without penalty on notice of not more than 24 hours.

5. EXCEPTIONAL ITEMS

Where such items are applicable to the 2022/23 accounts, they have been highlighted in the relevant notes e.g. revaluation losses.

6. PRIOR PERIOD ADJUSTMENTS, CHANGES IN ACCOUNTING POLICIES AND ESTIMATES AND ERRORS

During 2022/23, the Authority changed its accounting policy in relation to Community Assets, which are now held at valuation rather than historic cost.

7. CHARGES TO REVENUE FOR NON-CURRENT ASSETS

Services, support services and trading accounts are debited with the following amounts to record the cost of holding fixed assets during the year:

- Depreciation attributable to the assets used by the relevant service.
- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- Amortisation of intangible fixed assets attributable to the service.
These sums are not chargeable against the Authority's General Fund and as such are therefore reversed out through an adjusting transaction with the Capital Adjustment Account as shown in the Movement in Reserves Statement.

8. EMPLOYEE BENEFITS**8.1 Benefits Payable During Employment :**

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Authority.

8.2 Termination Benefits :

Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy and are charged on an accruals basis to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement when the Authority is demonstrably committed to the termination of the employment of an officer or group of officers or making an offer to encourage voluntary redundancy.

8.3 Post Employment Benefits :

Employees of the Authority are members of the Local Government Pensions Scheme, administered by Gwynedd Council. The scheme provides defined benefits

to members (retirement lump sums and pensions), earned as employees worked for the Authority.

8.4 The Local Government Pension Scheme

All staff, subject to certain qualifying criteria, are entitled to become members of the Local Government Pension Scheme. The pension costs charged to the Authority's accounts in respect of this group of employees are determined by the fund administrators and represent a fixed proportion of employees' contributions to this funded pension scheme.

The Local Government Scheme is accounted for as a defined benefit scheme.

The liabilities of the Gwynedd Pension Fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit method - i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions such as mortality rates, employee turnover rates, etc., and projected earnings for current employees.

Liabilities are discounted to their value at current prices, using a discount rate of 4.75% calculated as a weighted average of 'spot yields' on AA rated corporate bonds.

The assets of the Gwynedd Pension Fund attributable to the Authority are included in the Balance Sheet at their fair value as determined by the Fund's Actuary.

The change in the net pensions liability is analysed into the following components:

Service cost comprising:

- Current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked.
- Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Corporate costs.
- Net interest on the net defined benefit liability/(asset), i.e. the net interest expense for the Authority – the change during the period in the net defined benefit liability/(asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement – this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability/(asset) at the beginning of the period – taking into account any changes in the net defined benefit liability/(asset) during the period as a result of contributions and benefit payments.

Re-measurements comprising:

- The return on plan assets – excluding amounts included in net interest on the net defined benefit liability/(asset) – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Contributions paid to the Gwynedd Pension Fund – cash paid as employer's contributions to the Pension Fund in settlement of liabilities not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the Authority Fund balance to be charged with the amount payable by the Authority to the Pension Fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the Authority Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

International Accounting Standard (IAS) 19 governs how the long-term liabilities which exist in relation to pension costs should be reported. Local Authorities in England and Wales are required to produce their financial statements in accordance with IAS19.

8.5 Discretionary Benefits

The Authority also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

9. EVENTS AFTER THE BALANCE SHEET DATE

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events
- those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

10. FINANCIAL INSTRUMENTS**Financial Liabilities**

The Authority is a debt-free Authority in that it has no borrowings.

Financial Assets

Financial assets are classified into two types:

- Loans and Receivables – Assets that have fixed or determinable payments but are not quoted in an active market.

Such instruments relevant to the Authority are car loans made to employees (however the sums are deemed not to be material enough for inclusion).

- Available-for-sale assets – Assets that have a quoted market price and/or do not have fixed or determinable payments. The Authority has no such asset.

11. FOREIGN CURRENCY

Income and expenditure arising from any transactions denominated in a foreign currency is translated to £ sterling.

12. GOVERNMENT GRANTS AND OTHER CONTRIBUTIONS

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Authority when there is reasonable assurance that:

- the Authority will comply with the conditions attached to the payments, and;
- the grants or contributions will be received.

Amounts recognised as due to the Authority are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement.

Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

13. HERITAGE ASSETS

Heritage assets are those assets preserved in trust for future generations because of their cultural, environmental or historic associations i.e. they have historical, artistic, scientific, geophysical or environmental qualities. They are maintained by the Authority principally for their contribution to knowledge and culture, but are not utilised by the Authority in its normal course of business. Depreciation of heritage assets, where appropriate, is in line with the Authority's general policy on depreciation.

14. INTANGIBLE ASSETS

Purchased intangible assets in the form of software licences are accounted for as part of the Information Technology replacement programme, and are written off to revenue in line with depreciation charges.

The development of a website for internal or external use creates an intangible asset where the recognition criteria for internally generated intangible assets are met.

15. INTERESTS IN COMPANIES AND OTHER ENTITIES

The Authority has an interest in a Limited Liability Partnership together with 13 other UK National Park Authorities for the purpose of generating income mainly from sponsorship.

16. INVENTORIES AND LONG TERM CONTRACTS

Stocks are brought into account at cost price for bar stocks, goods for resale and general provisions at Plas Tan y Bwlch, Study Centre, and for goods for resale at the Authority's Information Centres. This is consistent with the policy adopted in previous years. Recommended practice requires stocks to be shown at the lower of actual cost or net realisable value but the difference in this case is not considered to be material.

17. LEASES (FINANCE)

As at 31/3/2023 the Authority has no finance lease arrangements.

18. LEASES (OPERATIONAL)

The Authority manages operating leases for:

- Vehicles,
- Photocopiers and snacks & drinks machines.
- Land and buildings

Lease payments are charged in full according to date payable on a straight line basis, ensuring an equal annual charge to service revenue accounts throughout the life of the lease.

The Authority rents a number of properties in support of its services, and also receives rental income from a number of owned properties. The owned properties are held as fixed assets in the balance sheet. The lease income is accounted for on a straight line basis.

19. PROPERTY, PLANT AND EQUIPMENT

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition: Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement: Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management (the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.)

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Authority). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Authority.

Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Assets under construction and heritage assets – depreciated historical cost where known
- Non-operational assets (surplus assets) - measured at fair (market) value.
- All other assets – service potential at existing use value (EUV), determined as the amount that would be paid for the asset in its existing use.

Where there is no market-based evidence of fair value or existing use value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of the value.

Where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value. Other than for information systems equipment, a de minimis level of £10k has been used for the recognition of non-current assets.

Assets included in the Balance Sheet at fair value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their fair value at the year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. [Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.]

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1st April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Componentisation :The Authority has applied the componentisation principle to those assets valued at £150k or over and where the difference in depreciation cost is identified as being material. This principle is applied in order that those elements of a property that have different operational lives and thereby differing rates of depreciation are recognised and accounted for.

Impairment: Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation: Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction). Neither investment assets nor assets held for sale are depreciated.

Depreciation is calculated on the following bases:

- Buildings – straight-line allocation over the useful life of the property as estimated by the valuer
- Vehicles, plant, furniture and equipment – a straight line depreciation method

Depreciation is applied on the basis of a full year in the year when the asset is first recognised in the Authority's accounts. Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately. Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Disposals and Non-current Assets Held for Sale

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously losses recognised in the Surplus or Deficit on Provision of Services.

If assets no longer meet the criteria to be classified as Assets Held for Sale, they are reclassified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale; adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale.

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10k are categorised as capital receipts. The balance of receipts is required to be credited to the Capital Receipts Reserve, and can then only be used for new capital investment [or set aside to reduce the Authority's underlying need to borrow (the capital financing requirement)]. Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against the General Fund. These amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

20. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are made where an event has taken place that gives the Authority a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the Authority may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Authority becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Authority a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the authority. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

Contingent Assets

A contingent asset arises where an event has taken place that gives the Authority a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the authority.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

21. RESERVES

The Authority sets aside specific amounts as reserves for future policy purposes or to cover risks. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against the General Fund for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and do not represent usable resources for the Authority – these reserves are explained in the relevant policies.

22. REVENUE EXPENDITURE FUNDED FROM CAPITAL UNDER STATUTE

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Authority has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the General Fund Balance.

23. VALUE ADDED TAX

VAT payable is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue and Customs (H.M.R.C.). VAT receivable is excluded from income. It is the Authority's practice to include any input tax which cannot be recovered from H.M. Revenue and Customs within the costs of relevant services. As a result of the change in Plas Tan y Bwlch's current business model, the Authority has not sustained any irrecoverable VAT cost there in 2022/23.

THE COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

2021/22	2021/22	2021/22		2022/23	2022/23	2022/23
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£'000	£'000	£'000		£'000	£'000	£'000
4,468	(2,367)	2,101	Planning and Land Management	4,451	(2,847)	1,604
9,746	(2,477)	7,269	Corporate	7,400	(2,267)	5,133
-	-	-	Non-distributable Costs			-
14,214	(4,844)	9,370	Net Cost of Service	11,851	(5,114)	6,737
		-	Other Operating Expenditure	(6)		
		145	Financing and Investment Income and Expenditure (note 10)	(100)		
		9,515	Net Operating Expenditure	6,631		
		(5,845)	Non-specific grant Income (note 11)	(5,998)		
		3,670	Suprlus (-) / Defecit on Provision of Services for the year)	633		
		74	Net surplus on revaluation of fixed assets and impairment losses charged to the revaluation reserve (note 21)	(367)		
		(7,704)	Actuarial gains/ losses on pension assets/ liabilities (note 36)	(1,954)		
		(7,630)		(2,321)		
		(3,959)	Total Comprehensive income and Expenditure	(1,689)		

BALANCE SHEET

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Authority. The net assets of the Authority (assets less liabilities) are matched by the reserves held by the Authority. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the Authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the Authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve) where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line "Adjustments between accounting basis and funding basis under regulations".

2021/22		Notes	2022/23
£'000			£'000
14,483	Property, Plant & Equipment	12	14,656
807	Heritage Assets	13	795
-	Intangible Assets	14	96
12	Long Term Debtors	17	4
15,302	Long Term Assets		15,552
-	Assets Held for Sale	15	-
7,848	Short term investments	16	7,051
116	Inventories		141
2,028	Short Term Debtors	17	1,270
2,333	Cash and Cash Equivalents	18	4,080
12,325	Current Assets		12,542
(1,756)	Short Term Creditors	19	(1,187)
(689)	Grants Received in Advance	28	(734)
(2,444)	Current Liabilities		(1,921)
(884)	Pension Fund Liability	35	63
(452)	Long Term Creditors	28	(702)
(1,336)	Long Term Liabilities		(639)
23,846	Net Assets		25,535
(9,684)	Usable Reserves	8	(10,150)
(14,162)	Unusable Reserves	21	(15,385)
(23,846)	Total Reserves		(25,535)

The Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Authority, analysed into "Usable reserves" (i.e. those that can be applied to fund expenditure) and other reserves. The Surplus (+) or Deficit (-) on the Provision of Services line shows the true economic cost of providing the Authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charged to the General Fund Balance. The Net Increase/Decrease before Transfers to Earmarked Reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Authority.

MOVEMENT IN RESERVES STATEMENT 2022/23

	General Fund & Earmarked Reserves	Capital Receipts Reserve	Capital Grant Unapplied Reserve	Total Usable Reserve	Unusable Reserves	Total Authority Reserves
	£'000	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2022 brought forward	7,426	164	2,094	9,684	14,162	23,846
Total Comprehensive Income & Expenditure	(633)	-	-	(633)	2,321	1,689
Adjustments between accounting basis & funding basis under regulations (note 7)	1,048	-	52	1,100	(1,100)	-
Increase/ (Decrease) in 2022/23	413	-	52	466	1,223	1,689
Balance as at 31 March 2023	7,839	164	2,146	10,150	15,385	25,535
General Fund	1,098					
Earmarked Reserves (note 8)	6,741					
	7,839					

MOVEMENT IN RESERVES STATEMENT 2021/22

	General Fund & Earmarked Reserves	Capital Receipts Reserve	Capital Grants Unapplied Reserve	Total Usuable Reserves	Unusable Reserves	Total Authority Reserves
	£'000	£'000	£'000	£'000	£'000	£'000
Balance as at 31 March 2021 brought forward	6,560	164	2,413	9,137	10,749	19,886
Total Comprehensive Income and Expenditure	(3,670)	-	-	(3,670)	7,630	3,960
Adjustments between accounting basis & funding basis under regulations (note 7)	4,536	-	(319)	4,217	(4,217)	-
Increase / Decrease in 2021/22	866	-	(319)	547	3,413	3,960
Balance as at 31 March 2022 carried forward	7,426	164	2,094	9,684	14,162	23,846
General Fund	850					
Earmarked Reserves	6,576	(see note 8)				
	7,426					

CASH FLOW STATEMENT

The **Cash Flow Statement** shows the changes in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of grant and levy income or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Authority.

2021/22 £'000		2022/23 £'000
3,670	Net (Surplus) /Deficit on the provision of services	633
(5,265)	Adjustment to net surplus or deficit on the provision of services for non-cash movements (note 22)	(2,270)
689	Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities	622
(906)	Net cash flows from Operating Activities	(1,015)
2,444	Investing Activities (note 23)	(723)
(12)	Financing Activities (note 24)	(8)
1,526	Net (increase)/ decrease in cash and cash equivalents	(1,747)
3,859	Cash and cash equivalents at the beginning of the reporting period	2,333
2,333	Cash and cash equivalents at the end of the reporting period (note 18)	4,080

NOTES TO THE FINANCIAL STATEMENTS

1. EXPENDITURE AND FUNDING ANALYSIS

The objective of the Expenditure and Funding Analysis is to demonstrate how the funding available to the Authority (i.e. government grants, rents, fees & charges etc.,) for the year has been used in providing services in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the council's directorates. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

2022/23					
	Net Expenditure Chargeable to General Fund	Adjustments between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure	Adjustments between Outturn and Comprehensive Income and Expenditure Statement	Outturn
	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
Planning and Land management	1,325	(280)	1,604	2,857	1,253
Corporate and Communication	4,366	(768)	5,133	466	4,667
Costs that cannot be allocated	-	-	-	-	-
Net Cost of Services	5,691	(1,048)	6,737	3,323	5,921
Other Income and Expenditure	(6,104)	-	(6,104)	(6,104)	-
Surplus/ Defecit	(413)	(1,048)	633	(2,781)	5,921
balance	(7,426)				
Surplus for the year	(413)				
Closing Balance	(7,839)				
	(1,098)	General Fund			
	(6,741)	Earmarked Reserves (note 8)			
	(7,839)				

2021/22					
	Net Expenditure Chargeable to General Fund	Adjustments between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure Statement	Adjustments between Outturn and Comprehensive Income and Expenditure Statement	Outturn
	(£'000)	(£'000)	(£'000)	(£'000)	(£'000)
Planning and Land management	938	(1,163)	2,101	1,055	1,046
Corporate and Communication	3,896	(3,373)	7,269	3,437	3,832
Costs that cannot be allocated	-	-	-	-	-
Net Cost of Services	4,834	(4,536)	9,370	4,492	4,878
Other Income and Expenditure	(5,700)	-	(5,700)	(5,700)	-
Suplus/ Defecit	(866)	(4,536)	3,670	(1,208)	4,878
Opening balance	(6,560)				
Surplus for the year	(866)				
Closing Balance	(7,426)				
	(850)	General Fund			
	(6,576)	Earmarked Reserves (note 8)			
	(7,426)				

1a Note On Adjustments Between The Funding And Accounting Basis

Adjustments between Funding and Accounting Basis 2022/23

Adjustments from the general fund to arrive at the CI & E statement amounts	Adjustment for Capital Purposes	Net Change for the Pensions & Employee Benefit adjustments	Other differences	Total Adjustments
	£'000	£'000	£'000	£'000
Planning and Land Management	52	(331)	-	(279)
Corporate	(71)	(696)	-	(768)
Costs that cannot be allocated				
Net Cost of Services	(20)	(1,028)	-	(1,048)
Other income and Expenditure from the Exp. And Inc Analysis				
	-	-	-	-
Difference between the General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Suplus or Deficit on the Provision of Services	(20)	(1,028)	-	(1,048)

Adjustments between Funding and Accounting Basis 2021/22

Adjustments from the general fund to arrive at the CI & E statement amounts	Adjustment for Capital Purposes	Net Change for the Pensions & Employee Benefit adjustments	Other differences	Total Adjustments
	£'000	£'000	£'000	£'000
Planning and Land Management	(552)	(611)	-	(1,163)
Corporate	(2,747)	(626)	-	(3,373)
Costs that cannot be allocated	-	-	-	-
Net Cost of Services	(3,299)	(1,237)	-	(4,536)
Other income and Expenditure from the Exp. And Inc Analysis	-	-	-	-
Difference between the General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	(3,299)	(1,237)	-	(4,536)

1B NOTE ON INCOME AND EXPENDITURE ON A SEGMENTAL BASIS

Income Analysed by Segment		
	2021/22	2022/23
Fees, charges and other service income	£'000	£'000
Planning, Cultural Heritage and Land Management	(640)	(290)
Corporate	(1,781)	(1,915)
	(2,421)	(2,205)

Significant 'non-cash' costs analysed by Segment							
	Planning, Cultural Heritage and Land Management		Corporate (including Communication)		Totals		
	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	
	£'000	£'000	£'000	£'000	£'000	£'000	
Depreciation	135	35	224	357	359	392	
Revaluation Loss	469	-	3,068	195	3,271	195	
Revenue Expenditure Funded from Capital Under Statute	338	275	13	172	351	447	
IAS 19 Pension Adjustment	638	328	633	679	1,271	1,007	
Employee Accrual Adjustment	(27)	4	(7)	17	(34)	21	
Totals	1,553	642	3,931	1,420	5,218	2,062	

1c NOTE ON EXPENDITURE AND INCOME ANALYSED BY NATURE

Expenditure and Income Analysed by Nature				
The Authority's expenditure and income is analysed as follows:				
			2021/22	2022/23
			£'000	£'000
Expenditure				
Employee benefits expenses			5,724	6,019
Other services expenses			4,861	5,440
Depreciation, amortisation, impairment, Revaluation losses			3,629	392
Total Expenditure			14,214	11,851
				-
Income				
Fees, charges and other service income			(2,421)	(2,205)
Net interest on net defined benefit liability (IAS 19 pension adjustment)			157	36
Interest and investment income			(12)	(136)
Government grants and contributions			(2,423)	(2,911)
Non-specific grant income			(5,845)	(5,998)
Gain on disposal of assets				(6)
Total income			(10,544)	(11,218)
Defecit on the provision of services			3,670	633

2. ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT HAVE NOT YET BEEN ADOPTED

There are no standards that have an effect on the 2022/23 Statement of Accounts.

3. CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

In applying the accounting policies set out on pages 11-21, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

There is a high degree of uncertainty about future levels of funding for local government. The Authority, however, has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Authority might be impaired as a result of a need to close facilities and reduce levels of service provision.

4. ASSUMPTIONS MADE ABOUT THE FUTURE AND OTHER MAJOR SOURCES OF ESTIMATION UNCERTAINTY

The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

Those assumptions made by the Actuary relating to the pension fund are disclosed in note 35.

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability (note 35)	<p>Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and, for the Local Government Pension Scheme, the expected return on pension fund assets.</p> <p>An assessment of the liabilities is provided by Hymans Robertson. Further information is provided within note 35.</p>	<p>Relatively small changes in the assumptions made can have a significant impact on the pension net liability. The pension net liability shown in the balance sheet will only become payable over the retirement period of current and retired employees, so adjustments to the liability can be spread over a number of years through changes in employee and employer contributions. Increases in employer contributions have a direct impact on the budget.</p> <p>The effect of the change in actuarial assumptions is referred to in note 5 of the Narrative Report.</p>
Property valuations (note 12)	<p>The Authority revalues its assets every 5 years. The last full valuation was undertaken on 1st April 2021. It is possible that property values could fluctuate considerably within this 5 years time frame. In this respect an annual review is undertaken by the Head of Finance and Head of Property to identify any interim valuations required. Additionally, valuations were undertaken on DRC assets on 31st March 2023 to ensure they remain in line with current value, given market conditions.</p> <p>It bases its valuations on assumptions about asset conditions, useful lives, residual values and market conditions.</p> <p>These judgements are underpinned by the best available information and made by qualified valuers but are still based on estimates.</p>	<p>A fluctuation in property values would impact on the values held in the Balance Sheet and on the corresponding depreciation charge.</p>

5. MATERIAL ITEMS OF INCOME AND EXPENSE

The Authority received specific grants from Welsh Government worth £2,911,096 in 2022/23.

6. EVENTS AFTER THE BALANCE SHEET DATE

The Statement of Accounts have been approved for publication by the Chief Finance Officer as at 28th August 2024. Events after this date are not reflected in neither the financial statements nor the notes. Where events before this date provide information about the situation before 31st March 2023, the figures in the financial statement and notes have been adjusted in all material respects to show the effect of this information.

7. ADJUSTMENTS BETWEEN ACCOUNTING BASIS AND FUNDING BASIS UNDER REGULATIONS

This note details the adjustments that are made in the total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure.

2022/23	Usable Reserves			
	General Fund Balance	Capital Receipts Reserves	Capital Grants Unapplied Reserve	Movement in Unusable Reserves
	£'000	£'000	£'000	£'000
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL ADJUSTMENTS ACCOUNT				
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement				
Charges for depreciation, impairment and revaluation losses on non-current assets	(588)	-	-	588
Losses on revaluation	-	-	-	-
Net book value of assets disposed of	-	-	-	-
Capital grants and contributions applied	285	-	-	(285)
Revenue expenditure funded from capital under statute	(447)	-	-	447
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement				
Capital grants received in previous financial years and used in 2022/23	-	-	404	(404)
Capital grants received in previous years and transferred to revenue in 2022/23	(1)	-	1	-
Capital Expenditure Charges against the General Fund 2022/23	274	-	-	(274)
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL GRANTS UNAPPLIED ACCOUNT				
Capital grants received in 2022/23 and transferred to revenue in 2022/23	-	-	-	-
Capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement	457	-	(457)	-
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL RECEIPTS RESERVE				
Capital receipts used in 2022/23	-	-	-	-
Capital receipts in 2022/23 not utilised	-	-	-	-
ADJUSTMENTS PRIMARILY INVOLVING THE PENSION RESERVE				
Reversal of Items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	(1,790)	-	-	1,790
Employers Pension Contribution and direct payments to pensioners payable in the year	783	-	-	(783)
ADJUSTMENTS PRIMARILY INVOLVING THE ACCUMULATED ABSENCES ACCOUNT				
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(21)	-	-	21
Total	(1,048)	-	(52)	1,100

2021/22	Useable Reserves			
	General Fund Balance	Capital Receipts Reserves	Capital Grants Unapplied Reserve	Movement in Unuseable Reserves
	£'000	£'000	£'000	£'000
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL ADJUSTMENTS ACCOUNT				
Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement				
Charges for depreciation, impairment and revaluation losses on non-current assets	(742)	-	-	742
Losses on revaluation	(2,884)	-	-	2,884
Net book value of assets disposed of	-	-	-	-
Capital grants and contributions applied	168	-	-	(168)
Revenue expenditure funded from capital under statute	(351)	-	-	351
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement				
Capital grants received in previous financial years and used in 2021/22	-	-	604	(604)
Capital grants received in previous years and transferred to revenue in 2021/22	(57)	-	-	57
Capital Expenditure Charges against the General Fund 2020/21	281	-	-	(281)
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL GRANTS UNAPPLIED ACCOUNT				
Capital grant received in 2020/21 and transferred to revenue in 2021/22	-	-	-	-
Capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement	286	-	(286)	-
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL RECEIPTS RESERVE				
Capital Receipts used in 2021/22	-	-	-	-
Capital receipts in 2021/22 not utilised	-	-	-	-
ADJUSTMENTS PRIMARILY INVOLVING THE PENSION RESERVE				
Reversal of Items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement	(1,979)	-	-	1,979
Employers Pension Contribution and direct payments to pensioners payable in the year	708	-	-	(708)
ADJUSTMENTS PRIMARILY INVOLVING THE ACCUMULATED ABSENCES ACCOUNT				
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	34	-	-	(34)
Total	(4,536)	-	319	(4,217)

8. TRANSFERS TO/FROM EARMARKED RESERVES

	Balance at 31 March 2021	Transfers out 2021/22	Transfers in 2021/22	Balance at 31 March 2022	Transfers out 2022/23	Transfers in 2022/23	Balance at 31 March 2023
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Earmarked Revenue and Capital reserves (approved as earmarked revenue and capital expenditure)	(556)	556	(775)	(775)	775	(358)	(358)
Specific Risks Reserves (to meet probable budget pressures)	(424)	-	-	(424)	109	(353)	(668)
Planning Reserve (To meet costs of Public Enquiry)	(225)	-	-	(225)	-	-	(225)
Match Funding Revenue Reserve (For Convergence Fund Purposes)	(1,064)	216	(114)	(962)	241	(182)	(903)
Revenue Grants reserve	(2,109)	810	(265)	(1,564)	272	(95)	(1,387)
Pen y Pass Income reserve (for facilities related to Snowdon)	(56)	-	-	(56)	-	-	(56)
Section 106 reserve (for purposes related to affordable housing)	(295)	-	(190)	(485)	14	(126)	(597)
Projects reserve	(504)	45	(483)	(942)	199	(302)	(1,045)
Asset Management Reserve	(444)	57	(536)	(923)	28	(107)	(1,002)
Staff Resilience	(120)	-	-	(120)	5	(285)	(400)
Commercial Risk reserve	(100)	-	-	(100)	-	-	(100)
Sub-total	(5,897)	1,684	(2,363)	(6,576)	1,643	(1,808)	(6,741)
Other Reserves							
General Fund	(663)	45	(232)	(850)	113	(361)	(1,098)
Capital:							
Capital Grants Unapplied reserve	(2,413)	1,184	(865)	(2,094)	473	(493)	(2,147)
Useable Capital Receipts reserve (to only finance capital expenditure)	(164)	-	-	(164)	-	-	(164)
Total	(9,137)	2,913	(3,460)	(9,684)	2,229	(2,695)	(10,150)

9. OTHER OPERATING EXPENDITURE

2021/22		2022/23
£'000		£'000
0	Gains/losses on disposal of non-current assets	6

10. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

2021/22		2022/23
£'000		£'000
157	Net interest on the net defined benefit liability (asset)	36
(12)	Interest receivable and similar income	(136)
145	Total	100

11. NON-SPECIFIC GRANT INCOME

2021/22		2022/23
£'000		£'000
(4,190)	National Park Grant	(4,120)
(1,373)	Levies on Constituent Authorities	(1,373)
(282)	Capital Grants and Contributions	(505)
(5,845)	Total	(5,998)

12. PROPERTY, PLANT AND EQUIPMENT

Movement on Balances

2022/23	Land and Buildings	Vehicles Plant & Equipment	Community	Surplus Assets	Assets under Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
At 1 April 2022	15,909	2,194	620	40	316	19,079
Additions	372	79	7		3	461
Disposals		(570)				(570)
Reclassification					(92)	(92)
Revaluation gain/(loss) to the CIES						-
Revaluation gain/(loss) to the Revaluation Reserves	551					551
At 31 March 2023	16,832	1,703	627	40	227	19,429
Accumulated Depreciation and Impairments						
At 1 April 2022	(2,930)	(1,667)	-	-	-	(4,597)
Depreciation	(175)	(205)				(380)
Disposals		570				570
Reclassification		13				13
Impairment	(372)		(7)			(379)
At 31 March 2023	(3,477)	(1,289)	(7)	-	-	(4,773)
Net Book Value at 31 March 2023	13,355	414	620	40	227	14,656
Net Book Value at 31 March 2022	12,979	527	620	40	316	14,482

2021/22	Land and Buildings	Vehicles Plant & Equipment	Community	Surplus Assets	Assets under Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
At 1 April 2021	18,892	2,177	108	-	210	21,387
Additions	382	121	25		106	634
Disposals		(104)				(104)
Reclassification	(21)					(21)
Revaluation gain (loss) to the CIES	(2,859)		(25)			(2,884)
Revaluation gain/ (loss) to the Revaluation Reserves	(485)		512	40		67
At 31 March 2022	15,909	2,194	620	40	316	19,079
Accumulated Depreciation and Impairments						
At 1 April 2021	(2,276)	(1,583)	-	-	-	(3,859)
Depreciation	(158)	(188)				(346)
Impairment	(496)					(496)
Disposals		104				104
At 31st March 2022	(2,930)	(1,667)	-	-	-	(4,597)
Net Book Value at 31 March 2022	12,979	527	620	40	316	14,482
Net Book Value at 31 March 2021	16,617	594	108	-	210	17,529

Depreciation

Depreciation of fixed assets is charged on a straight line basis to write off their cost less any projected residual value in equal instalments over the expected useful life of the asset using the following bases:-

Operational Land & Property	: between 10 – 60 years
Community Assets	: nil
Information Systems Equipment	: 3 years
Vehicles	: over 7 years to nil value.
Furniture & Other Equipment	: estimated operational life

Revaluations

A revaluation of all land and building was carried out at 1st April 2021.

Capital Commitments

The only capital commitment on tendered contracts the Authority has as at 31/03/2023 is:

- Dolgellau Heritage Townscape Scheme - £429k

13. HERITAGE ASSETS

The Authority's classification of tangible heritage assets relates to :

- **Ynys y Pandy Slate Mill** - a listed building with no operational use, and removed from the land and buildings valuation in 2011/12 due to being below the de-minimis level.
- **Craig Yr Aderyn** - a Site of Special Scientific Interest and retained for its environmental qualities. Valuation at "existing use value"
- **Yr Ysgwrn** - home of the poet Hedd Wyn having been purchased to protect its cultural heritage. These assets are held at historic cost.

2022/23	Ynys y	Craig yr		
	Pandy Slate Mill	Aderyn	Ysgwrn	Total
	£'000	£'000	£'000	£'000
Cost or valuation				
1 April 2022	-	28	870	898
Additions			-	-
Revaluation loss to the CI&ES				-
31 March 2023	-	28	870	898
Depreciation and Impairment				
1 April 2022	-	-	(91)	(91)
Depreciation and Impairment	-	-	(12)	(12)
31 March 2023	-	-	(103)	(103)
Net Book value at 31 March 2023	-	28	767	795
Net Book value at 31 March 2022	-	28	779	807

2021/22	Ynys y	Craig yr		
	Pandy Slate Mill	Aderyn	Ysgwrn	Total
	£'000	£'000	£'000	£'000
Cost or valuation				
1 April 2021	-	28	818	846
Additions	-	-	31	31
Reclassification	-	-	21	21
Revaluation gain/(loss) to the CIES	-	-	-	-
31 March 2022	-	28	870	898
Depreciation and Impairment				
1 April 2021	-	-	(48)	(91)
Depreciation and Impairment	-	-	(43)	43
31 March 2022	-	-	(91)	(91)
Net Book value at 31 March 2022	-	28	779	807
Net Book value at 31 March 2021	-	28	770	798

14. INTANGIBLE ASSETS

The Authority's classification of intangible assets relates to the development of its website:

2022/23	Website	Total
	£'000	£'000
Cost or valuation		
1 April 2022	-	-
Additions	17	17
Reclassification	92	92
31 March 2023	109	109
Amortisation and Impairment		
1 April 2022	-	-
Amortisation and Impairment	(13)	(13)
31 March 2023	(13)	(13)
Net Book value at 31 March 2023		
	96	96
Net Book value at 31 March 2022		
	-	-

15. ASSETS HELD FOR SALE

As at 31st March 2023 there were no assets held for sale. (As at 31/03/2022 no assets were designated as Assets for Sale).

16. SHORT TERM INVESTMENTS

As at 31st March 2023 the Authority held term deposits worth £7,051k. (£7,848 as at 31st March 2022).

17. DEBTORS

2021/22		2022/23
£'000		£'000
	Amounts falling due within one year :	
93	Trade	154
54	Prepayments	59
1,881	Other	1,057
2,028		1,270
	Long Term debtors (amounts falling due after one year)	
12	Car loans to employees	4
12		4

18. CASH AND CASH EQUIVALENTS

The balance of Cash and Cash Equivalents is made up of the following elements :

31 March 2022		31 March 2023
£'000		£'000
2	Cash held by the Authority	2
418	Bank current accounts	541
1,913	Short-term deposits with banks	3,537
2,333	Total Cash and Cash Equivalents	4,080

19. CREDITORS

2021/22		2022/23
£'000		£'000
	Amounts payable within one year :	
(1,262)	Trade	(787)
(494)	Other	(400)
(1,756)		(1,187)

20. USABLE RESERVES

Movements in the Authority's usable reserves are as noted in the Movement in Reserves Statement (and note 8)

21. UNUSABLE RESERVES

2021/22		2022/23
£'000		
(7,920)	Revaluation reserve	(8,281)
(7,377)	Capital adjustment account	(7,313)
884	Pensions Reserve	(63)
251	Accumulated Absences Account	272
(14,162)		(15,385)

The Revaluation Reserve

The Revaluation Reserve contains the gains made by the Authority arising from increases in the value of its Property, Plant and Equipment (and Intangible Assets).

The balance is reduced when assets with accumulated gains are:

- Revalued downwards or impaired and the gains are lost,
- Used in the provision of services and the gains are consumed through depreciation, or
- Disposed of and the gains are realised

The reserve contains only revaluation gains accumulated since 1st April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2021/22		2022/23
£'000		£'000
(7,967)	Balance as 1st April	(7,920)
(3,125)	Upward revaluation of assets	(551)
3,199	Downward revaluation of assets and impairment losses not charged to the (Surplus)/ Deficit on the Provision of Services	184
74	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on the Provision of Services	(367)
(27)	Depreciation on revaluation gains written off to the Capital Adjustment	6
(7,920)	Balance as 31st March	(8,281)

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert fair value figures to a historical cost basis). The Account is credited with the amounts set aside by the Authority as finance for the costs of acquisition, construction and enhancement.

The Account contains accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Authority.

The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1st April 2007, the date that the Revaluation reserve was created to hold such gains.

Note 8 provides details of the source of all the transactions posted to the Account, apart from those involving the Revaluation reserve.

2021/22		2022/23
£'000		£'000
(10,385)	Balance at 1st April	(7,377)
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement	
742	Charges for depreciation and impairment of non-current assets	392
2,884	Revaluation losses on Property, Plant and Equipment	195
-	Book value of equipment disposals	-
352	Revenue Expenditure Funded from Capital Under Statute	446
(6,407)		(6,344)
	Adjusting amounts written out of the Revaluation reserve	
27	Depreciation adjustment	(6)
(6,380)	Net written out amount of the cost of non-current assets consumed in the year	(6,350)
	<u>Capital financing applied in the year</u>	
57	Capital grants received in previous years and transferred to revenue in 2022/23	
(168)	Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	(274)
(605)	Application of grants to capital financing from the Capital Grants Unapplied Reserve	(284)
(281)	Capital expenditure charged against the General Fund balances	(404)
(7,377)	Balance at 31st March	(7,312)

Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Authority accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Authority makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a shortfall in the benefits earned by past and current employees and the resources the Authority has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2021/22		2022/23
£'000		£'000
7,317	Balance at 1st April	884
(7,704)	Remeasurement of the net defined benefit liability/ (asset)	(1,954)
1,979	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	1,790
(708)	Employer's pension contributions and direct payments to pensioners payable in the year	(783)
884	Balance at 31st March 2023	(63)

Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward at 31st March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

2021/22		2022/23
£'000		£'000
286	Balance ar 1st April	251
(286)	Settlement or cancellation of accrual made at the end of the preceding year	(251)
251	Amount accrued at the end of the current year	271
(35)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	20
251	Balance at 31 March	271

22. CASH FLOW STATEMENT – OPERATING ACTIVITIES

The “adjustments to net surplus or deficit on the provision of services for non-cash movements” comprises of :

2021/22		2022/23
£'000		£'000
(358)	Depreciation and impairment	(392)
(3,270)	Revaluation losses on Property, Plant and Equipment	
-	Impairment losses on Property, Plant and Equipment	(195)
702	Movement in creditors	15
(1,067)	Movement in debtors	(717)
(1)	Movement in stock	26
(1,271)	Provision of Services costs for post employment benefits	(1,007)
(5,265)	Balance at 31 March	(2,270)

23. CASH FLOW STATEMENT – INVESTING ACTIVITIES

2021/22		2022/23
£'000		£'000
	Purchase of property, plant and equipment, investment property and intangible assets	(516)
665		
-	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	6
2,514	Proceeds from short term and long term investments	797
(735)	Other receipts from investing activities	437
2,444	Balance at 31 March	723

24. CASH FLOW STATEMENT – FINANCING ACTIVITIES

2021/22		2022/23
£'000		£'000
(13)	Car loan repayments and related interest together with finance lease interest	(8)
-	New car loans advances	-
(13)	Balance at 31 March	(8)

25. MEMBERS ALLOWANCES

The Authority paid the following amounts to members of the Authority during the year.

The allowances paid to members were:-

2021/22		2022/23
£'000		£'000
97	Members Allowances	107
0	Travel & Subsistence	0
97		107

Further information is available on the Authority's website. See the following link : <HTTPS://WWW.SNOWDONIA.GOV.WALES/AUTHORITY/PUBLICATIONS/MEMBER-ALLOWANCES>

26. STAFF REMUNERATION

Regulation 7A of The Accounts and Audit (Wales) Regulations 2010 requires disclosures of employees' remuneration.

The Accounts and Audit (Wales) Regulations 2014 require the Authority to disclose a remuneration ratio between the median remuneration of all the authority's employees during the year and that of the authority's chief executive.

2021/22		2022/23
(£'000)		(£'000)
92	Chief Executive Officer	94
29	SNPA Median Salary	27
3.15	Ratio	3.5

The remuneration paid to the Authority's senior employees is as follows:

2021/22				2022/23		
Salary	Employer Pension Contribution	Total		Salary	Employer Pension Contribution	Total
£'000	£'000	£'000		£'000	£'000	£'000
92	18	109	Chief Executive Officer	94	19	112
7	1	9	Chief Finance Officer (Section 151)*	8	1	9
64	13	77	Director of Corporate Services	70	14	83
64	13	77	Director of Planning and Land Management Services	70	14	83

- * The Chief Finance Officer was also Gwynedd Council's Head of Finance during the year, this relationship has been disclosed under note 29 – Related Parties.

No officers received a sum of over £60k (excluding Pension and Employer National Insurance Contributions) including a redundancy payment in 2022/23.

Number of Officers that received over £60k including salary and redundancy benefits.							
2021/22				2022/23			
Planning and Land Management	Corporate	Total	Range	Planning and Land Management	Corporate	Total	
0	0	0	60,000-64,999	0	0	0	
0	0	0	65,000-69,999	0	0	0	

Termination Benefits

There no exit packages or redundancies made during the 2022/23, or 2021/22:

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each	
	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23
£'000							£'000	£'000
0-40	0	0	0	0	0	0	0	0
40-60	0	0	0	0	0	0	0	0
60-80	0	0	0	0	0	0	0	0
80-100	0	0	0	0	0	0	0	0
100-150	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0

27. EXTERNAL AUDIT COSTS

The Audit Wales audit plan stipulates the following costs in relation to the audit of the Statement of Accounts, certification of grant claims and statutory inspections and to non-audit services provided by the Authority's external auditors :-

2021/22 £'000	Regulatory area	2022/23 £'000
29	Fees payable to the auditor general for Wales with regard to external audit services carried out under the Code of Audit Practice prepared by the auditor general for Wales	47
18	Fees payable to the Auditor General for Wales in respect of statutory inspections and the LG Measure 2009	18
46	Total	65

28. GRANT INCOME

The Authority credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement in 2022/23

2021/22		2022/23
£'000		£'000
	REVENUE GRANTS	
	Credited to Services	
	Planning and Land Management	
25	Natural Resources Wales	358
8	National Trust	10
10	RSPB LIFE	10
416	EU LIFE	632
354	Welsh Government	526
42	Local Authorities	38
195	Heritage Lottery Fund	307
-	Welsh water	-
27	Woodland Trust	10
77	National Grid	122
85	WCVA	36
4	HMRC (furlough scheme)	-
30	Other	39
1,273		2,088
	Corporate	
254	Natural Resources Wales	-
243	Welsh Government	76
1	Local Authorities	5
23	HMRC (Furlough Scheme)	-
1	Other	4
522		85
1,795	Total	2,173

2021/22		2022/23
£'000		£'000
	CAPITAL GRANTS	
	Credited to non-specific grant income	
	Planning and Land Management	
7	Welsh Government	21
7		21
	Corporate (including Communication)	
275	Welsh Government	480
	Other	4
275		484
282	Sub-total	505
	Credited to Services	
	Planning and Land Management	
305	Welsh Government	150
126	Heritage Lottery Fund	153
	Other	197
431		500
	Corporate	
428	Welsh Government	527
428		527
859	Sub-total	1,027
1,141	Total	1,532
	Capital Grants Received in Advance and utilised in the current year	
604	Welsh Government	342
	Natrural Resources Wales	25
	British Mountainerring Council	38
604	Sub-total	405
1,745	Total Capital Grants	1,937

2021/22	<u>Grants in Advance</u>	2022/23
£'000		£'000
	Amounts payable within one year :	
(689)	Grants received in advance	(734)
(689)		(734)
	Long Term payable (amounts falling due after one year)	
(452)	Grants received in advance	(702)
(452)		(702)

The Authority has received a number of grants, contributions and donations that have yet to be recognised as income as they have conditions attached to them that will require the monies or property to be returned to the giver. The balances at the year-end are as follows:

The £702k under Long Term grants represents:

- £253k Welsh Government grant for works on Hafod Eryri
- £1k relating to the Nant Peris TAIS scheme
- £415k LIFE Scheme
- £32k Nature Recovery Project – Welsh Government Grant

29. RELATED PARTIES

The Authority is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

Welsh Government

The Welsh Government exerts significant influence through legislation and grant funding. The relevant sums are disclosed in notes 11 (“non-specific grant income”) and 28 (“grant income”).

Members

Members of the Authority have direct control over the Authority's financial and operating policies. The total members allowances paid in 2022/23 is shown in Note 25. Details of members' interests are recorded in the Register of Members' interests, open to public inspection at the Authority's offices during working hours. Members have declared an interest or relationship (as defined) in companies, businesses and organisations, public bodies and authorities. A breakdown of

payments made to these bodies and companies under this heading during 2022/23 and balances at 31 March 2023 is as follows;

Expenditure	Amounts owed by the Authority	Income	Amounts owed to the Authority
£'000	£'000	£'000	£'000
520	44	1,491	33

Other Public Bodies

The Constituent Local Authorities within whose boundaries the Authority's own boundary runs, contribute to the finances of the Authority by means of a statutory levy, determined by the Welsh Assembly Government. Each of these authorities provides a number of councillors to serve as members of the National Park Authority, broadly in proportion to the size of the levy they contribute and their area within the National Park. The representation of the 18 members of Snowdonia National Park Authority is as follows - Gwynedd Council (9), Conwy Council (3) and Welsh Government (6). Further detail is available from the Authority agenda for the Annual General Meeting held in June each year.

Grants for specific purposes are also received from or via local authorities and the total of these is shown in note 28. Income is also received from Conwy County Council for searches relating to the Planning Service.

Officers

Officers have declared an interest or relationship (as defined) in companies, businesses and organisations, public bodies and authorities. A breakdown of payments made to these bodies and companies under this heading during 2022/23 and balances at 31 March 2023 is as follows;

Payments made (including creditors)	Amounts owed by the Authority	Income Received (including debtors)	Amounts owed to the Authority
£	£	£	£
3,607	-	-	-

The Authority's Chief Finance Officer is also Gwynedd Council's Head of Finance.

Entities controlled or significantly influenced by the Authority

The Authority gives grants for specific purposes to organisations under the Eryri Partnerships Fund but it is not considered that the Authority has control, joint control or significant influence over the entities assisted.

The Authority had contracts with Gwynedd Council to provide the Authority with the following services during 2022/23:

- Pension Fund administration & Payroll Support Service (£6k)
- Internal audit Service (£8k)
- Temporary Support Service to the Finance Department (£24k)
- Temporary Human Resource Service (£3K)

The Authority has an interest in a Limited Liability Partnership (National Parks Partnership) together with 13 other UK National Park Authorities for the purpose of generating income mainly from sponsorship. A charitable body has been established which is ancillary to the National Parks Partnership for the purpose of raising monies for the national parks.

30. CAPITAL EXPENDITURE AND CAPITAL FINANCING

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it

2021/22		2022/23
£'000		£'000
0	Opening Capital Financing Requirement	-
	Capital Investment	
	Property, Plant & Equipment	
	Planning and Land Management	
101	Ysgwrn	10
16	Pen y Pass & Llyn Tegid	-
-	Planning Service System	3
31	Equipment	-
-	Dark Skies projects	
-	Vehicles	35
45	Woodlands	4
7	Woodlands (SLSP Grant)	-
200		52
	Corporate (including Communication)	
40	Car park upgrades	153
53	Upgrade public conveniences	117
9	I.T. General Replacement programme	10
15	Vehicles	-
26	Equipment	-
16	Snowdon Partnership Scheme	-
7	Electricity charging points	-
91	New website	17
(1)	Dol Idris (TAIS scheme)	-
2	Ogwen Centre (TAIS scheme)	-
(3)	Nant Peris (TAIS scheme)	-
9	Betws y Coed Information Centre	20
43	I.T. (Welsh Gov. and SLSP Grants)	34
39	Main Offices Heating System	-
20	Ogwen - Fibre Scheme	-
20	Morfa Dyffryn Boardwalks	-
-	Morfa Mawddach	17
41	Decarbonisation (SLSP Grant)	13
-	Nature (SLSP Grant)	7
35	Electric Vehicle Charging Points (SLSP Grant)	6
-	Plas Tan y Bwlch improvements	21
-	Hafod Eryri	12
462		427
662		479

2021/22 £'000	Revenue expenditure funded from capital under Statute	2022/23 £'000
	Planning and Land Management	
9	Built Environment schemes	129
167	Dolgellau Townscape Heritage Scheme	323
58	Dark Skies Projects	84
3	Woodlands (Welsh Govt. grant)	-
104	Woodlands (SLSP grant)	1
69	Biodiversity (Welsh Govt. grant)	3
42	Agriculture and Conservation Projects	62
-	Traditional Boundaries (SLSP grant)	122
-	Eryri Nature (SLSP grant)	93
-	Ty Natur Project	77
452		894
	Coporate	
72	Access Improvements	74
-	Carneddau Path	33
33	Ffridd Uchaf	-
-	Nant Gwynant	5
6	Pont Llugwy Capel Currig	-
2	Canolfan Ogwen (TAIS Scheme)	-
56	Bwlch Mawr - Brithdir	1
56	Brithdir - Pen Ceunant	17
24	Cader Idris	76
6	Lon Gwyrfai (Welsh Govt. grant)	-
5	Llyn Nantlle (SLSP grant)	-
138	Eryri Community Fund	20
147	Crafnant - Capel Currig (SLSP grant)	11
-	Eryri Community (SLSP grant)	1
-	Eryri Sustainable Tourism (SLSP grant)	50
6	Cwm Rhwyddfor (SLSP grant)	-
551		287
1,003	REFCUS Total	1,181
1,665	Total Expenditure	1,659
	Sources of Finance	
	Capital Receipts	
(1,141)	Government Grants and other Contributions	(1,532)
(564)	Grant received in previous years and applied in 2022/23	(405)
89	SLSP grants Administration Fee	95
288	Grant received in advance in 2022/23	457
(281)	Sums set aside from revenue: Direct revenue contributions	(274)
(1,609)		(1,659)
	Closing capital financing requirement	
0	Increase/decrease in Capital Financing Requirement	-

From the total spend of £1,659k (£1,609k in 2021/22), £1,212k (£1003k in 2021/22) relates to expenditure on fixed assets not owned by the Authority. The relevant grants and contributions finance amounts to £996k (£595k in 2021/22). The net revenue expenditure funded from capital under statute is therefore £185k (£408k in 2021/22).

31. LEASES

AUTHORITY AS LESSEE

Finance Leases The Authority as lessee has no finance leases.

Operating Leases The Authority has operating leases relating to vehicles, photocopiers and franking machines.

The future minimum lease payments under non-cancellable leases in future years are:

31 March 2022		31 March 2023
£'000		£'000
138	Not later than 1 year	131
340	Later than 1 year and not later than 5 years	281
12,070	Later than 5 years	11,631
12,548	Total	12,043

Lease costs of £63,164, (£36,710 in 2021/22) on **equipment** were charged to the Corporate Directorate within the Comprehensive Income and Expenditure Statement during the year.

No lease costs (£4,899 in 2021/22) on **Authority vehicles** was charged to the Corporate Directorate in the Comprehensive Income and Expenditure Statement during the year.

Lease costs of £94,415 (£82,583 in 2021/22) on **properties** were charged to the Corporate Directorate in the Comprehensive Income and Expenditure Statement during the year.

AUTHORITY AS LESSORFinance Leases

As at 31st March 2023 the Authority has no finance lease as lessor.

Operating Leases

The Authority leases out property under operating leases for the following purposes: commercial, ground rents on chalets at Plas Tan y Bwlch, office accommodation, grazing and recreational/access.

The income receivable for 2022/23 was £60,875, (£56,242 in 2021/22).

The estimated minimum lease payments receivable under non-cancellable leases in future years are :

31 March 2022		31 March 2022
£'000		£'000
60	Not later than 1 year	128
397	Later than 1 year and not later than 5 years	420
75,706	Later than 5 years	75,723
76,163	Total	76,271

Figures are subject to the effect of rent reviews, and income generated and also the number of visitors for Hafod Eryri.

The associated depreciation charge on the assets relevant to operating leases is £37,569 (2021/22 £37,569).

32. IMPAIRMENT LOSSES

There were impairment losses of £372k arising on property, plant and equipment during 2022/23. The impairment losses are mainly a result of non-enhancing capital expenditure.

33. CONTINGENT LIABILITIES

At 31st March 2023 the Authority had no contingent liabilities.

34. NATURE AND EXTENT OF RISKS ARISING FROM FINANCIAL INSTRUMENTS

The Authority's activities can expose it to a variety of financial risks:

- **Credit risk** – the possibility that other parties might fail to pay amounts due to the Authority,
- **Liquidity risk** – the possibility that the Authority might not have funds available to meet its commitments to make payments,
- **Market risk** – the possibility that financial loss might arise for the Authority as a result of changes in such measures as interest rates. Changes in the foreign exchange rate can constitute a significant risk within the Celtic Rainforest (LIFE) project.

The above risks were managed through the Authority's debt recovery arrangements and Annual Treasury Management Strategy, with no significant negative impacts in 2022/23. The value of the Authority's financial instruments is the same as their fair value.

35. PENSION FUND

PARTICIPATION IN PENSION SCHEMES

As part of the terms and conditions of employment of its officers, the Authority makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Authority participates in two post-employment schemes:

- The Local Government Pension Scheme, administered locally by Gwynedd Council – this is a funded defined benefit final salary scheme, meaning that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.
- Discretionary post-retirement benefits upon early retirement. This is an unfunded defined benefit arrangement under which liabilities are recognised when awards have been made. No investment assets were built up to meet these pensions liabilities, and cash has to be generated to meet the actual pensions payments as they fall due. The Authority has an annual liability based on past awards made under these arrangements, but has not added to that liability in recent years. Rather, any extra pension liability ensuing from granting early retirement is recognised and paid off in that specific year.

TRANSACTIONS RELATING TO POST-EMPLOYMENT BENEFITS

We recognise the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against the General Fund is based on cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year.

CHANGE IN THE FAIR VALUE OF PLAN ASSETS, DEFINED BENEFIT OBLIGATIONS AND NET LIABILITY FOR THE YEAR ENDED 31ST MARCH 2023.

Period ended 31 March 2023	Assets	Obligations	Net (liability) / asset
	£'000	£'000	£'000
Fair Value of employer assets	45,786	0	45,786
Present value of funded liabilities	0	46,306	(46,306)
Present value of unfunded liabilities	0	364	(364)
Opening position as at 31 March 2022	45,786	46,670	(884)
Service cost			
- Current service cost *	0	1,754	(1,754)
- Past Service Cost (including curtailments)	0	0	(0)
Total Service Cost		1,754	(1,754)
Net interest			
- Interest income on plan assets	1,236	0	1,236
- Interest cost on defined benefit obligation	0	1,272	(1,272)
Total Net Interest	1,236	1,272	(36)
Total defined benefit cost recognised in Profit or (Loss)	1,236	3,026	(1,790)
Cashflows			

- Plan participants' contributions	245	245	0
- Employer contributions	757	0	757
- Benefits paid	(983)	(983)	0
- Unfunded benefits paid	(26)	(26)	0
- Contributions in respect of unfunded benefits	26	0	26
Expected closing position	47,041	48,932	(1,891)
Remeasurements			
- Change in demographic assumptions	0	(282)	(282)
- Change in financial assumptions	0	(18,420)	(18,420)
- Other experience		2,409	(2,409)
- Return on assets excluding amounts included in net interest	(1,912)	0	(1,912)
Total remeasurements recognised in Other Comprehensive Income (OCI)	(1,912)	(16,293)	14,381
Fair value of employer assets	45,129	0	45,129
Present value of funded liabilities	0	32,356	(32,356)
Present value of unfunded liabilities	0	283	(283)
Closing position as at 31 March 2023	45,129	32,639	12,490

CHANGE IN THE FAIR VALUE OF PLAN ASSETS, DEFINED BENEFIT OBLIGATIONS AND NET LIABILITY FOR THE YEAR ENDED 31ST MARCH 2022.

Period ended 31 March 2022	Assets	Obligations	Net (liability) / asset
	£'000	£'000	£'000
Fair Value of employer assets	41,635	0	32,215
Present value of funded liabilities	0	48,550	(36,436)
Present value of unfunded liabilities	0	402	(402)
Opening position as at 31 March 2021	41,635	48,952	(7,317)
Service cost			
- Current service cost *	0	1,822	(1,822)
- Past Service Cost (including curtailments)	0	0	0
Total Service Cost	0	1,822	(1,822)
Net interest			
- Interest income on plan assets	831	0	831
- Interest cost on defined benefit obligation		988	(988)
Total Net Interest	831	988	(157)
Total defined benefit cost recognised in Profit or (Loss)	831	2,810	(1,979)
Cashflows			
- Plan participants' contributions	218	218	0
- Employer contributions	680	0	680
- Contributions in respect of unfunded benefits	(996)	(996)	0
- Benefits paid	(28)	(28)	0
- Unfunded benefits paid	28	0	28
Expected closing position	42,368	50,956	(8,588)
Remeasurements			
- Change in demographic assumptions	0	(3,289)	3,289
- Change in financial assumptions	0	(1,010)	1,010
- Other experience	463	13	450
- Return on assets excluding amounts included in net interest	2,955	0	2,955
Total remeasurements recognised in Other	3,418	(4,286)	7,704

Comprehensive Income (OCI)			
Fair value of employer assets	45,786	0	45,786
Present value of funded liabilities	0	46,306	(46,306)
Present value of unfunded liabilities	0	364	(364)
Closing position as at 31 March 2022	45,786	46,670	(884)

The current service cost includes an allowance for administration expenses of 0.5% of payroll

This liability comprises of approximately £283k in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions. For unfunded liabilities as at 31st March 2023, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (or cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

INFORMATION ABOUT THE DEFINED BENEFIT OBLIGATION

	Liability split		Weighted Average Duration at Previous Valuation
	£'000	Percentage (%)	
Active members	3,366	76	51
Deferred members	295	7	52
Pensioner members	773	17	68
Total	4,434	100	

(Figures are for funded obligations only and do not include the unfunded pensioner liabilities. The durations are effective as at the previous formal valuation as at 31st March 2022).

SCHEME HISTORY

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
	£'000	£'000	£'000	£'000	£'000	£,000
Present value of liabilities in the Local Government Pension Scheme	(38,018)	(43,173)	(36,804)	(48,952)	(46,670)	(32,639)
Fair Value of Assets in the Local Government Pension Scheme	32,666	35,421	32,215	41,635	45,786	45,129
Surplus / (deficit) in the scheme :	(5,352)	(7,752)	(4,589)	(7,317)	(884)	12,490
Effect of IAS19/ IFRIC 14						(12,427)
New Asset						63

The total contributions by the Authority, as estimated by the Actuary, for the year to 31st March 2023 is £783k. The Actuary estimates employers contributions for the period to 31st March 2024 at £783k.

The Discretionary Benefits arrangements have no assets to cover its liabilities. The Local Government Pension Scheme's assets consist of the following categories, by proportion of the total assets held :

31 March 2022		31 March 2023
(%)		(%)
68	Equity investments	68
22	Debt investments (bonds)	23
9	Property	9
1	Cash	1
100		100

The Major Categories of Plan Assets as a Percentage of Total Plan Assets

The actuary has provided a detailed breakdown of Fund assets in accordance with the requirements of IAS19. This analysis distinguishes between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The asset split for Snowdonia National Park Authority is assumed to be in the same proportion to the Fund's asset allocation as at 31st December 2022. The split is shown in the following table. The actuary estimates the bid value of the Fund's assets as at 31st March 2023 to be £45,129k based on information provided by the Administering Authority and allowing for index returns where necessary.

Fair Value of Employer Assets

The asset values below are at bid value as required under IAS19.

Asset category	31 Mar 2023				31 Mar 2022			
	Quoted prices in active markets	Prices not quoted in active markets	Total	%	Quoted prices in active markets	Prices not quoted in active markets	Total	%
	(£'000)	(£'000)	(£'000)		(£'000)	(£'000)	(£'000)	
Equity Securities :								
Consumer	0	0	0	0	0	0	0	0
Manufacturing	0	0	0	0	0	0	0	0
Energy & Utilities	0	0	0	0	0	0	0	0
Financial Institutions	0	0	0	0	0	0	0	0
Health & Care	0	0	0	0	0	0	0	0
Information Technology	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Debt Securities :								
Other	0	0	0	0	0	0	0	0
Private Equity :								
All	0	2,841.1	2,841.1	6	0	2,617.9	2,617.9	6
Real Estate :								
UK Property	0	3,719.3	3,719.3	9	0	4,165.2	4,165.2	9
Overseas Property	0	0	0	0	0			0
Investment Funds & Unit Trusts :								
Equities	0	28,094.3	28,094.3	64	0	28,549.6	28,549.6	62
Bonds	0	0	0	0	0	0	0	0
Infrastructure	0	1,281.3	1,281.3	2	0	1,112.0	1,112.0	2
Other	0	9,052.2	9,052.2	20	0	9,101.3	9,101.3	20
Cash & Cash Equivalents								
All	140.8	0	140.8	0	240.0	0	240.0	1
Totals	141	44,988	45,129	100	240.0	45,546	45,786	100

Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc., Both the Local Government Pension Scheme and Discretionary Benefits liabilities have been assessed by Hymans Robertson, an independent firm of actuaries, estimates for the Authority Fund being based on the latest full valuation of the scheme as at 31st March 2022.

The principal assumptions used by the actuary have been :

	Local Government Pension Scheme	
	2022/23	2021/22
Long term expected rate of return on assets in the scheme :	4.75%	2.7%
Mortality Assumptions :		
Longevity at 65 for current pensioners :		
Men	21.5 years	21.5 years
Women	23.9 years	23.9 years
Longevity at 65 for future pensioners :		
Men	22.0 years	22.7 years
Women	25.8 years	25.9 years
- Rate of inflation (CPI)	2.95%	2.9%
- Rate of increase in salaries	3.45%	3.2%
- Rate of increase in pensions	2.95%	2.9%
- Rate for discounting scheme liabilities	4.75%	2.0%
Take up of option to convert annual pension into retirement lump sum	65% pre 1/4/2014 service and 65% post 1/4/2014 service.	50% pre 1/4/2014 service and 65% post 1/4/2014 service.

The estimation of the defined benefit obligations is sensitive to the actuarial assumptions set out in the table above. In order to quantify the impact of a change in the financial assumptions used, the actuary has calculated and compared the value of the scheme liabilities as at 31st March 2022 on varying bases. The approach taken is consistent with that adopted to derive the IAS19 figures provided in this note.

To quantify the uncertainty around life expectancy, the actuary has calculated the difference in cost to the Authority of a one year increase in life expectancy. For sensitivity purposes this is assumed to be an increase in the cost of benefits of broadly 2-4%. In practice the actual cost of one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages). The figures in the table below have been derived based on membership profile of the Authority as at 31st March 2022, the date of the most recent actuarial valuation. The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.

Impact on the Defined Benefit Obligation in the Scheme		
Change in assumption	Approximate increase to Employer 31 March 2023	Approximate monetary amount 31 March 2023
	(%)	(£'000)
0.1% decrease in real discount rate	2	615
1 year increase in member life expectancy	4	1,306
0.1% increase in salary increase rate	0	91
0.1% increase in the pension increase rate	2	532

Projected Defined Benefit Cost for the period to 31st March 2023

	Assets	Obligations	Net (liability) / asset	
	£'000	£'000	£'000	% of pay
Projected Current Service Cost*	0	720	(720)	(18.8)%
Past Service Cost including curtailments	0	0	0	0
Effect of settlements	0	0	0	0
Total Service Cost	0	720	(720)	(18.8)%
Interest income on plan assets	2,141	0	2,141	56.0%
Interest cost on defined benefit obligation	0	1,548	(1,548)	(40.5)%
Total Net Interest Cost	2,141	1,548	593	(15.5)%
Total Included in Profit and Loss	2,141	2,268	(127)	(3.3)%

* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £3,822k.

The contributions paid by the Employer are set by the Fund Actuary at each triennial actuarial valuation (the most recent being as at 31st March 2022), or at any other time as instructed to do so by the Administering Authority.

The independent auditor's report of the Auditor General for Wales to the members of Eryri National Park Authority

Opinion on financial statements

I have audited the financial statements of Eryri National Park Authority for the year ended 31 March 2022 under the Public Audit (Wales) Act 2004.

Eryri national Park Authority's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

In my opinion the financial statements:

- give a true and fair view of the financial position of Eryri National Park Authority as at 31 March 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Eryri National Park Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Eryri National Park Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Report on other requirements

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2021-22;
- The information given in the Annual Governance Statements for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of Eryri National Park and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns;
or
- I have not received all the information and explanations I require for my audit.

Responsibilities

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 11, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the name of local government body's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- Enquiring of management, the Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Eryri National Park's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: posting of unusual journals and reviewing accounting estimate for biases.
- Obtaining an understanding of Eryri National Park Authority's framework of authority as well as other legal and regulatory frameworks that the Authority operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Eryri National Park Authority.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Performance and Resources Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance;

- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

-

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Authority's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of Eryri National Park Authority in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

Adrian Crompton

Auditor General for Wales
13 June 2024

1 Capital Quarter
Cardiff
CF10 4BZ

Maintenance and integrity of the Authority's website :

The maintenance and integrity of the Authority's website is the responsibility of Snowdonia National Park Authority; the work carried out by the auditors does not involve consideration of these matters and accordingly auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

Snowdonia National Park Authority Annual Governance Statement 2022-23



This statement meets the requirement to produce a Statement of Internal Control pursuant to Regulation 4 of the Accounts and Audit (Wales) Regulations 2005 (as amended in 2010)

Mae'r ddogfen yma ar gael yn y Gymraeg / This document is available in Welsh

Introduction

Snowdonia National Park Authority is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

Snowdonia National Park Authority is subject to the Well-being of Future Generations (Wales) Act 2015. The Act places a duty on the Authority to set Well-being Objectives that directly contribute to achieving the 7 Well-being Goals as set out in the Act, namely:

- A prosperous Wales
- A resilient Wales
- A healthier Wales
- A more equal Wales
- A Wales of cohesive communities
- A Wales of vibrant culture and thriving Welsh language
- A globally responsible Wales

Furthermore, Snowdonia National Park Authority must meet its duties in accordance with a 'statutory sustainability principle', which means that the Authority must act in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs.

In discharging this overall responsibility, Snowdonia National Park Authority is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk and adequate and effective financial management.

Snowdonia National Park Authority has approved and adopted a code of corporate governance, which is consistent with the principles of the CIPFA/Solace Framework Delivering Good Governance in Local Government. This statement explains how the Authority has complied with the code and also meets the requirements of regulation 5(2) of the Accounts and Audit (Wales) Regulations 2014 in relation to the publication of a statement on internal control.

The Code of Corporate Governance was reviewed and updated, as part of a larger review of the Authority's governance arrangements in 2021/22. The new Code of Corporate Governance was formally adopted by the Authority in April 2022.

The Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the authority is directed and controlled and its activities through which it accounts to, engages with and leads the community. It enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Snowdonia National Park Authority's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Governance Framework

The Governance Framework comprises the seven principles of good governance:

- **Principle 1:** Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- **Principle 2:** Ensuring openness and comprehensive stakeholder engagement
- **Principle 3:** Defining outcomes in terms of sustainable economic, social and environmental benefits
- **Principle 4:** Determining the interventions necessary to optimise the achievement of the intended outcomes
- **Principle 5:** Developing the entity's capacity, including the capability of its leadership and the individuals within it
- **Principle 6:** Managing risks and performance through robust internal control and strong public financial management
- **Principle 7:** Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Snowdonia National Park Authority develops and implements its strategic corporate planning through the adoption of:

- Cynllun Eryri (Snowdonia National Park Management Plan);
- Eryri Local Development Plan;
- Well-being Statement and Well-being Objectives; and

- Corporate Work Programme.

These 4 documents represent the cornerstone for the Authority's work in fulfilling its primary purposes as defined in the Environment Act 1995 and in implementing its vision.

Governance Structure

The Authority's governance structure comprises of 4 main committees:

- Snowdonia National Park Authority has 18 appointed Members and during 2022/23 had 5 scheduled meetings.
- The Performance and Resources Committee was held 3 times during 2022/23. As part of its remit it undertakes audit committee functions in accordance with CIPFA requirements.
- The Planning and Access Committee was held 7 times during 2022/23. This committee is responsible for carrying out the Authority's statutory planning functions.
- The Authority's Standards Committee was held twice during 2022/23. Membership of the committee, whose remit it is to promote and maintain high standards of conduct by Members, comprises of 3 Authority Members and 3 independent members.

The Authority's Standing Orders (published on the website) gives a detailed account of the arrangements for each committee. For every committee, the agenda, minutes and associated reports and background papers are all published on the Authority's website.

Management Team

The Authority's management structure includes the Chief Executive (who is also the 'National Park Officer' and the Head of Paid Service) and two Directors. The Authority's Management Team meet fortnightly, with the Head of Finance and the Head of Human Resources in attendance.

Standards

The Authority has an established Code of Conduct for Members, which includes a section that specifically refers to interests and a Members' Register of Interest. The Code of Conduct for staff is the national standard code of conduct for public authority employees.

The Authority has adopted the following policies and procedures for maintaining high standards of conduct for both staff and Members, and to ensure accountability to the public:

- Complaints Procedure – based on the best practice model complaints procedure produced by the Public Service Ombudsman for Wales;
- Whistle Blowing Policy – to enable staff to raise serious concerns with the confidence in knowing that they will be thoroughly and fairly investigated, without fear of reprisals;
- Anti-Fraud and Corruption Strategy – contains measures designed to frustrate any attempted fraudulent or corrupt act, and the steps to be taken if such an act occurs; and a
- Scheme of Delegation – outlines how the full Authority’s functions are carried out through delegation to its committees and sub-committees.

Risk Management

A Risk Management Policy and Strategy is in place. The risk identification process is co-ordinated by the Head of Administration and Customer Care, with input from the Management Team and Heads of Service. The Risk Register and mitigation measures is reviewed and updated quarterly.

Internal Audit

The review of the effectiveness of the system of internal control and governance arrangements is informed by the work of the Internal Auditors, undertaken by Cyngor Gwynedd. The Internal Audit service is provided in accordance with CIPFA’s Code of Practice for Internal Audit in Local Government in the UK. The Internal Audit Manager prepares an annual report that summarises the results of internal audit work during the year.

External Audit

Audit Wales act as the Authority’s external auditor, and accordingly report on the Authority’s financial management and performance. In addition, Audit Wales gives an opinion on the adequacy of internal audit work.

Monitoring Officer

The Director of Corporate Services has been nominated as the Monitoring Officer. The Monitoring Officer has the specific duty to ensure that the Authority’s Officers and appointed Members maintain the highest standard of conduct in all they do. The Monitoring Officer advises on constitutional procedure and the legality of the Authority’s actions.

Financial Management

The Authority’s financial management arrangements conform to the governance requirement of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2016). The Chief Finance Officer (who is Cyngor Gwynedd’s Chief Finance Officer) is the officer responsible for the administration of financial affairs as required under Section 151 of the Local Government Act 1972.

Significant Governance Issues and Actions Undertaken During the Year

The Well-being of Future Generations (Wales) Act 2015 sets a core duty on the Authority to set well-being objectives that maximise its contribution to achieving the 7 well-being goals set out in the Act. The Authority's well-being objectives should be objectives for change over the long term.

The Authority's Well-being Statement for 2021-26 sets out Well-being Objectives which describes how they will help the Authority achieve the seven wellbeing goals for Wales.

The Well-being Objectives concentrate on three key areas of work - Resilient Environments, Resilient Communities and Resilient Ways of Working - and have been aligned with five sub themes to provide focus, as set out below.

Resilient Environments

1. Improving recreation management and any negative effects of recreation.
2. Responding to the challenges of Climate Change.
3. Improving the management and understanding of Cultural Heritage.
4. Addressing the challenges and opportunities of post Brexit land management scenarios.
5. Addressing the decline in nature.

Resilient Communities

1. Maintaining and increasing the quality of life of residents.
2. Supporting young people.
3. Promoting sustainable tourism to add value to local communities.
4. Promoting and actively supporting the Welsh language.
5. Developing a local economy which supports both the designation and the management of Eryri as a National Park.

Resilient Ways of Working

1. Developing a skilled workforce.
2. Developing and promoting best practice.
3. Effective partnership working.
4. Modernising governance arrangements.
5. Maintaining and improve the understanding and support of local communities to the work of the National Park.

Any actions that the Authority takes in achieving the well-being objectives will need to be made in a sustainable way. Sustainable development involves five key requirements namely:

1. Long Term – the importance of balancing short term needs with the need to safeguard the ability to meet long term needs, especially where things done to meet short term needs may have detrimental long term effects.

2. Integration – how our well-being objectives may impact upon each of the well-being goals, how the well-being objectives may impact upon each other or upon other public bodies' well-being objectives, in particular where steps taken by us may contribute to meeting one objective but may be detrimental to meeting another.
3. Involvement – the importance of involving other persons with an interest in achieving the well-being goals and of ensuring those persons reflect the diversity of the population of Wales or the geographical area of the Authority.
4. Collaboration – acting in collaboration with any person (or how different parts of the Authority acting together) could assist the Authority to meet its well-being objectives, or assist another body to meet its objectives.
5. Prevention – to take account of how deploying resources to prevent problems occurring, or getting worse may contribute to meeting the Authority's well-being objectives, or another body's objectives.

The Corporate Work Programme for 2022/23 was presented for approval as a working document by the Members at the Authority meeting on the 15th of June 2022. The Programme sets out the projects, initiatives and specific actions that will fulfil the Authority's Well-being Objectives and Service Priorities.

Progress against the Programme has been reported to the Performance and Resources Committee on the 30th of November 2022. It is expected that the full annual report on the Corporate Work Programme be reported to the Performance and Resources Committee in July 2023.

Effectiveness of the Governance Framework

Snowdonia National Park Authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the senior managers within the Authority, who have responsibility for the development and maintenance of the governance environment, and also by comments made by the external auditors and other review agencies and inspectorates. The review is based on the seven principles from the Code of Corporate Governance.

Principle 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

<p>Code of Corporate Governance</p>	<p>Governance was scrutinised in depth during 2021/22 by a Task and Finish Group of Officers and Members which was established especially for this purpose.</p> <p>The Code of Corporate Governance was reviewed in depth and redrafted by the Group, to ensure that it remains a cornerstone of effective governance for the future.</p> <p>The revised Code of Governance was formally adopted by the Authority in its meeting on the 27th of April 2022.</p>
<p>Standards Committee</p>	<p>The Standards Committee met twice during the year.</p> <p>From May 2022 the remit of the Standards Committee included an additional statutory duty to prepare an annual report to the Authority on how the committee's functions have been discharged and provide an overview of conduct matters generally within the Authority.</p> <p>The first meeting held on the 1st of April 2022 was primarily dedicated to agreeing the Annual Report, which was later presented to the Authority in its Annual General Meeting held on the 15th of June 2002.</p> <p>The second meeting of Standards Committee which was held on the 2nd of September 2022, considered the Committee's usual business, which included the nomination of Members for the Single Status Grading Appeals Panel, Grant of Dispensations and the consideration of the Authority's Annual Complaints Monitoring Report as well as the Public Service Ombudsman for Wales Annual Report.</p>
<p>Whistle Blowing Policy</p>	<p>During 2022/23, no reports or concerns were raised in relation to any Member or Officer of the Authority under the Whistle Blowing Policy.</p>
<p>Anti-Fraud and Corruption Strategy</p>	<p>During 2022/23, no complaints of alleged fraud or corruption were made regarding any Member or Officer of the Authority, and Internal Auditors did not identify any areas of concern through their auditing work.</p>

Model Code of Conduct	During 2022/23, no amendments or revisions were made to the Model Code of Conduct.
Complaints – Officers	<p>During 2022/23, the Authority received a total of 7 formal complaints.</p> <p>Two of these complaints were later referred to the Public Service Ombudsman for Wales, who declined to investigate further.</p> <p>The Authority was therefore not subject to a formal investigation of alleged maladministration by the Public Service Ombudsman for Wales during 2022/23.</p>
Complaints - Members	During 2022/23, the Authority's Monitoring Officer did not receive any formal complaints relating to the Members, and no complaints were submitted directly to the Public Service Ombudsman for Wales.
Standing Orders	<p>The Authority's Standing Orders were reviewed as part of the remit of the Reviewing Governance Task and Finish Group during 2021/22.</p> <p>The review concluded that the Authority continues with its current committee structure but that the Authority should in future consider an amendment giving the Performance and Resources committee the right to make final decisions on financial and other reports (unless Authority approval is specifically required).</p>
Standing Orders relating to Contracts	<p>A new revised version of the Standing Orders relating to Contracts was presented to the Authority for adoption in its meeting on the 16th of November 2022.</p> <p>The revision incorporates the previously accepted recommendations given by Welsh Government and ensures compliance with all new regulations relating to the withdrawal from the European Union. It also provides a foundation for the Authority to incorporate environmental considerations into its green procurement policy.</p>

<p>Scheme of Delegation</p>	<p>The Scheme of Delegation was reviewed as part of the remit of the Reviewing Governance Task and Finish Group during 2021/22.</p> <p>The Group concluded that the current Officer Scheme of Delegation continued to be fit for purpose, and therefore no recommendation for changes were given.</p>
<p>Members' Register of Interests</p>	<p>The Local Government (Democracy) (Wales) Act 2013 places a requirement on the Authority to publish the current Members' Register of Interests on the Authority's website.</p> <p>It is the responsibility of each Authority Member to keep their record of personal interests up to date and to report on any changes in a timely manner. Nonetheless, the Member Services Officer sends each Member a copy of their current record after each AGM of the Authority, and requests that they be reviewed and updated if required.</p>

Principle 2: Ensuring openness and comprehensive stakeholder engagement

<p>Strategic Equality Plan</p>	<p>The Annual Report on the Strategic Equality Plan was presented to the Performance and Resources Committee on the 30th of November 2022.</p> <p>The Authority's progress on its action plan for reaching its Equality Objectives was reported, along with the Equality Impact Assessments undertaken during the year, equal pay monitoring data and staff equality data.</p>
<p>Direct Consultation</p>	<p>During 2022/23 the Authority continued to engage with local communities and stakeholders through a range of means, from traditional written consultations and online questionnaires to webinars, online meetings as well as face-to-face meetings, workshops and consultation surgeries.</p>

	<p>As all remaining Covid-19 restrictions were removed during the year, greater flexibility in the number and types of consultation and engagement methods are now available for the Authority. This enables us to reach more people by providing more accessible ways of engaging.</p> <p>Hybrid meetings and consultation events are proving particularly popular, as they allow access to both people who prefer face-to-face engagement as well as people who prefer or find it more practical to engage online.</p> <p>The technology which enables this is still very new to the Authority and to some members of the public. However, with practice and more usage, experiences will improve over time.</p>
<p>Communication and Engagement Strategy</p>	<p>Communication and engagement is an essential element in everything the Authority does. It is also something that can always be improved upon, and the Authority’s Strategy reflects this.</p> <p>Fast paced technological advancements and the continuing growth in social media platforms and participation levels, means that the Authority needs to be fully focused on engaging effectively through the correct channels at the correct time with a wide range of audiences.</p> <p>The second annual report on the strategy was presented to the Performance and Resources Committee on the 22nd of March 2023. The report included data for the performance indicators set out in the strategy.</p> <p>Discussions around the future of social media and how the Authority benefited during lockdown in particular, through efficient communication took place during consideration of the annual report. It was confirmed that social media channels were continuing to have an important role in engaging and communicating on sustainable transport measures in place around Yr Wyddfa etc. However, it was confirmed that staff were moving away from the TikTok platform, after recent security concerns were flagged by the UK Government.</p>
<p>Freedom of Information and Environmental Information Regulations Requests</p>	<p>The Authority has adopted the Information Commissioner’s Model Publication Scheme and has published a guide to information, both of which are available on the website.</p>

	<p>During 2022, 30 requests were received of which 21 received all the information requested (70%). Of the other 9 requests, 3 were refused or partially refused as the information requested did not exist or the authority did not hold the information, 2 requests were partially refused as the information would have identified members of the public who reported possible breaches of planning control, 1 request was partially refused as it contained third party personal data, 1 request was refused as it contained commercially sensitive information, and 1 request was partially refused as it was for the Authority’s response to a pre-planning application advice request, which had not resulted in a planning application. It is the Authority’s policy to keep these confidential until such time as a planning application is submitted, and accordingly is classed as exempt under Regulation 12(5)(f) of the Environment Information Regulations 2004.</p> <p>The Authority was previously challenged on this in 2020, and the Information Commissioner upheld the Authority’s decision.</p> <p>No complaints were submitted during the year to the Information Commissioner with regard to any information request.</p>
<p>Committee Agendas and Associated Reports</p>	<p>The Authority’s Committee agendas and associated reports are published on the website at least 3 clear working days before each meeting.</p> <p>An archive of past Committee meetings agendas and associated papers is also available on the website.</p>

Principle 3: Defining outcomes in terms of sustainable economic, social and environmental benefits

<p>Cynllun Yr Wyddfa Partnership Plan</p>	<p>Although no formal update report on Cynllun Yr Wyddfa was presented to Members during 2022, three newsletters providing an update on the work of the Partnership were issued and a discussion on the parking and transport element took place on the at the October 2022 Members Working Group.</p> <p>Since launching the Plan in 2018 many of the initial projects have been completed and the Partnership intends to review the Plan during 2024 with the launch of a revised version - five years since the original Plan was created. Examples of the projects which have been completed include: Llwybrau'r Wyddfa Walks Ap; Online Ambassador Programme; Nant Peris bus stop and information board; Creating and actioning a Communication Plan; Improved interpretation of the Yr Wyddfa region; and a Litter project.</p> <p>One of the Plan's priorities is to implement the Yr Wyddfa and Ogwen Parking and Transport Strategy. Many of the initial elements have been implemented with support from Transport for Wales, and work on this vital element continues apace.</p> <p>In October 2022, the Authority appointed the Yr Wyddfa Ddi-blastig – Plastic Free Officer – for 2 years. This ambitious project embarks on a 'Plastic Free Path' together with visitors, businesses and schools, and learning from each other to protect the mountain. The goal is to reduce the volume of single-use plastics sold, used, and discarded on and around Wales' busiest mountain. The hope is to eliminate all unnecessary plastics from the waste-stream in the future. Learnings from this pilot will be used to implement similar projects across the National Park area.</p>
<p>Cynllun Eryri (Eryri National Park Partnership Plan)</p>	<p>Cynllun Eryri was adopted by the National Park Authority as its statutory (Partnership) Management Plan in October 2020 and officially launched in November 2020. The second annual report of progress capturing input from all Partners from November 2021 until the end of 2022 is currently in draft form.</p>

	<p>2021-22 continued to be challenging for all Partners. The emergence from periods of lock down due to the Covid-19 pandemic highlighted new issues, as well as hastened innovative ways of working. Nevertheless, through the gathering of information for the annual report, it is clear that outstanding examples of work towards Cynllun Eryri's goals being progressed exist across the region.</p> <p>In its second year of implementation, significant progress has been made on the Action Plan of Cynllun Eryri. There are currently no Outcomes which have been assessed as <i>Not progressed and/or at risk</i>. It is therefore fair to conclude that progress has been achieved in all areas of the Action Plan of Cynllun Eryri in the year from 2021-22.</p> <p>The draft Annual Report for 2022 will be discussed at the Fforwm Eryri meeting on 16th May 2023 and it is hoped that it will be presented to Authority members in the AGM on 14th June 2023 for adoption.</p>
<p>Eryri Local Development Plan 2016-2031</p>	<p>The revised Eryri Local Development Plan 2016-2031 (LDP) was adopted on the 6th of February 2019.</p> <p>The third Annual Monitoring Report (AMR) was presented to the Planning and Access Committee on the 19th of October 2022, and it covered the period April 2021 to the end of March 2022. The AMR is submitted to the Welsh Government by the 31st of October each year.</p> <p>In addition to approving the Annual Monitoring Report 2021-22, the Committee approved the need to undertake a review of the adopted Eryri Local Development Plan 2016-2031, as a result of the Annual Monitoring Report evidence, significant national and local contextual changes, and the publication of Future Wales: The National Plan 2040 (the National Development Framework) along with other changes in national policy.</p> <p>Confirmation was also given on the next steps for undertaking the review of the adopted Eryri Local Development Plan 2016-2031, through the preparation of a Review Report and to report the findings to the Welsh Government.</p>

<p>Strategic Plan for a Sustainable Visitor Economy</p>	<p>In its meeting on the 8th of February 2023, the Authority formally adopted the Strategic Plan for a Sustainable Visitor Economy in Gwynedd and Eryri (2035).</p> <p>Snowdonia National Park Authority and Cyngor Gwynedd are the only two public authorities in the UK to have such a strategy.</p> <p>The principles within the Strategy have been developed and accepted through extensive consultation, which included Members of the Authority.</p> <p>The Plan cannot be implemented by the two partners alone, it depends on a broad and new Partnership in order to realise the vision. One of the first actions will be the establishment of the Gwynedd and Eryri Sustainable Visitor Economy Partnership, which will bring partners together for the first time to formally discuss the area for the future.</p>
<p>Corporate Work Programme 2021-22</p>	<p>As the Authority now has an adopted Well-being Statement which includes its Well-being Objectives for a five-year period from 2021-26; there will therefore be no need for an annual review.</p> <p>The agreed actions in the Corporate Work Programme will now be sufficient to enable the Authority to assess its progress in attaining the Well-being Objectives and there will accordingly be no need for a separate report on Performance Indicators. The Corporate Work Programme for 2022/23 was adopted by the Authority on the 15th of June 2022.</p> <p>Members were provided with updates on the progress made in meeting the Well-being Objectives, outlined in the Corporate Work Programme for 2022/23.</p> <p>Progress on the first two quarters of the financial year was reported to the Performance and Resources Committee on the 30th of November 2022. The third and fourth quarter progress report will be presented for consideration in July 2023.</p>

Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes

<p>Budget Strategy 2022/23</p>	<p>The Authority's revenue budget for 2022/23 was confirmed in the Chief Finance Officer's report to the Authority on the 9th of February 2022. The report also confirmed the levy on constituent authorities.</p> <p>An update on the Budget was presented to the Authority on the 16th of November 2022 and to the Performance and Resources Committee on the 22nd of March 2023.</p> <p>The report outlined the projected year-end revenue position of a net expenditure balance of £19,345 below the budget level. Despite the significant overspend in some service areas, there is an overall underspend because of unfilled job posts during the year which have contributed to cover the overspend in other service areas.</p> <p>In addition, the original provision of 4% for salary increases was insufficient resulting in a requirement for an additional £84k. During 2021/22, two increments were awarded to each job post within the Authority apart from the Directors and the Chief Executive. The Authority has since decided to award an equivalent increase to the Director posts which will be dated from April 2022. A decision is yet to be made whether to award a similar increase to the Chief Executive.</p>
<p>Mid Term Financial Plan 2023/24 – 2026/27</p>	<p>In its meeting on the 26th of April 2023, the Chief Executive and the Head of Finance presented the revised Medium Term Financial Plan for 2023/24 – 2026/27 to the Authority, which outlines a range of financial situations that could face the Authority over the next four years. The Plan outlines a model of the financial resources required by the Authority for the service levels it hopes to provide in the mid term.</p> <p>The Plan confirmed that the income targets for 2023/24 have been maintained on the same level as 2021/22 except for Plas Tan y Bwlch. It was also reported that the core National Park Grant settlement will remain at the same level over the next 3 years, without any provision for inflation.</p>

	<p>The Plan also notes that the general inflation figure was increased from its historic amount of £10,000 to £15,000 by 2022/23, with a further increase to £30,000 in the original budget for 2023/24. Recent developments suggest that the effect of inflation could be approximately 10% for 2023/24 before decreasing in following years.</p> <p>Any additional money received through specific grants (other than core grants) brings with it additional administrative work that stretches current staff resources. Therefore, consideration needs to be given to the implication of this additional work pressure on some of the Authority's services by evaluating the value of the grants against the additional staff requirements.</p>
<p>Performance Management</p>	<p>The mechanism for reviewing performance in relation to the Authority's Well-being Statement and the Corporate Work Programme was set out formally in 2021/22.</p> <p>The Performance and Resources Committee will scrutinise performance on the actions contained in the Corporate Work Programme which gives an insight into progress on a quarterly basis.</p> <p>The Annual Report for 2021/22 which was approved for adoption and publication by the Authority in its meeting on the 12th of October 2022, reported on Year 1 progress in achieving the Authority's Well-being Objectives.</p>

Principle 5: Developing the entity's capacity, including the capability of its leadership and the individuals within it

<p>Members' Role Descriptions</p>	<p>Revised role descriptions for Members and for the Chair and Vice Chair were adopted by the Authority on the 27th of April 2022.</p> <p>Changes were made to strengthen the emphasis of the role of members in setting a strategic direction and ambition for the Authority, providing an overarching introduction including the purpose of National Parks and the role of the Authority in delivering on these purposes, and strengthening the section on personal and role development.</p>
<p>Members' Attendance</p>	<p>The online platform Zoom for holding committee and other meetings is now well embedded across the Authority and is working well.</p> <p>During the year, the Authority invested in equipment for enabling hybrid meetings, which will now become commonplace across public authorities.</p> <p>After a couple of training sessions with both staff and Members, the first official hybrid committee meeting held was the Performance and Resources Committee on the 30th of November 2022.</p> <p>Members of the public can observe the committees in person at Plas Tan y Bwlch or can register in advance for access via Zoom.</p> <p>Members' attendance at meetings during 2022/23 was 82%, compared to 82% in 2021/22 and 88% in 2020/21.</p>
<p>Member Training</p>	<p>In 2022/23, member attendance at training events was 70% (75% in 2021/22).</p> <p>During the year, one Member Development Day was held on the 14th of October 2022. The day included a tour around Yr Ysgwrn and a discussion around future developments, a guided walk around the Woodland in Ganllwyd after an introduction to the LIFE Celtic Rainforest Project, and a guided walk in Dyffryn Ardudwy with Wardens to discuss path developments in the area.</p>

<p>Staff Performance Appraisals and Training</p>	<p>Learning and development needs are identified in annual performance appraisal reviews, which outlines training priorities for the year ahead.</p> <p>Concern has previously been raised at the Performance and Resources Committee meetings that the percentage of staff appraised continued to be low, and in 2020/21 had dropped to an unprecedented 32%. Data from 2022/23 indicates that 37% of staff have been appraised although the true figure may be higher. A new monitoring system has now been put into place to collect reliable data on this for the 2023/24 financial year.</p>
<p>Human Resources Strategy</p>	<p>Staff sickness absences was 11.5 days in 2019/20, but this had dropped significantly to 3 days in 2020/21. It is thought that a combination of most staff working from home and restricted social contacts due to lockdowns, has significantly reduced contagious illnesses, which has led to reduced staff sickness absence as a result.</p> <p>In 2022/23 average staff sickness absence was 6.95 days.</p> <p>However, further personnel data is not currently available, as the Annual Updating Report on implementing the Authority’s HR Strategy has not been presented to the Performance and Resources Committee during 2021/22 and 2022/23. This is due to the Head of Personnel retiring on the 30th of June 2021, and the subsequent failure to appoint to the post at that time.</p> <p>A new Head of Human Resources was appointed and commenced in post on the 13th of June 2022. Since this time, a substantial percentage of the Head’s time has been spent on managing staff and resources at Plas Tan y Bwlch due to key staff being on sickness absence.</p> <p>At the end of March 2023, the equivalent of 4 additional days staffing resources has been given to the service on a permanent basis, to both increase long-term resilience and to be able to have sufficient resources to undertake all aspects of the service’s responsibilities, which have been neglected over the last few years. This will include work on revising and updating the Human Resources Strategy.</p> <p>Although the Strategy itself has not been updated, work has already been done on revamping and improving key priority areas within the Strategy to address staff recruitment and retention issues. For example, the</p>

	<p>Authority’s Induction training for new staff has been updated and improved, and work has commenced around permanent flexible and hybrid working arrangements for staff.</p>
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Principle 6: Managing risks and performance through robust internal control and strong public financial management

<p>Financial Statements</p>	<p>The draft Statement of Accounts was not completed within the extended timeline of 31st of August 2022. They were presented to the Authority on the 12th of October 2022.</p> <p>Prior to this, Members had approved the Outturn Report for 2021/22 at the Performance and Resources Committee on the 13th of July 2022.</p> <p>Audit Wales commenced an audit of the Statement of Accounts on the 19th of September 2022. The intended timetable as set out in accordance with the regulations, was that the Appointed Auditor would complete the audit and present the Final Letter of Representation to Members at an Authority meeting before the 30th of November 2022, for approval in accordance with The Accounts and Audit (Wales) (Amendment) Regulations 2018.</p> <p>However, difficulties had arisen due to the need to re-evaluate the Authority’s assets every 5 years. The work has been done by external valuers and further details are still awaited. An Audit Wales representative attended the Authority meeting on the 8th of February 2023 and gave an update to this effect.</p> <p>At the time of reporting this process was still underway, which means that the Statement of Accounts for 2021/22 have yet to be formally certified and approved.</p>

Risk Management	<p>The Risk Register is reviewed and updated quarterly by the Heads of Service and Management Team.</p> <p>Identified risks as noted in the Risk Register are allocated as a responsibility to named officers and target dates are set for mitigation. The Risk Register is reviewed by Members at each Performance and Resources Committee and any removal of risks from the Register is ratified annually at an Authority meeting.</p>
External Audit	<p>At the Authority meeting on the 27th of April 2022, Audit Wales presented their Audit Plan for 2022. The report sets out the audit risks and proposed audit response to be undertaken during the year. The report also notes that the performance audit was yet to be confirmed at that time. The audit fees were also confirmed.</p> <p>At the Authority meeting on the 15th of June 2022, Audit Wales presented its report setting out its findings following its Review of Sustainable Tourism in Eryri National Park. Full details of the findings and recommendations are set out under Section 6 (Significant Governance Issues) in this Statement.</p> <p>At the start of 2023, Audit Wales commenced a review on governance within National Park Authorities in Wales, which will include effective scrutiny, partnerships, supporting recovery and resilience, the appointment of members and maximising their contribution through balancing national and local issues. This review is ongoing.</p> <p>At the time of reporting, the Annual Audit Summary was yet to be given by Audit Wales. This is due to the Statement of Accounts not having been formally certified and approved.</p>
Internal Audit	<p>The Internal Audit Manager reports on the previous financial year's work to the Performance and Resources Committee in July.</p> <p>There were three internal audits scheduled to be undertaken during 2022/23, namely Mandatory Training, Claiming Travelling Costs and Banking Reconciliations. Due to a conflict of interest regarding staff changes in the Finance Service, the Banking Reconciliation audit was postponed and an audit on the Carneddau Community Fund was done in its place.</p>

	<p>Both audits on Claiming Travelling Costs and the Carneddau Community Fund were rated as “High” - assurance of propriety can be expressed as the internal controls in place can be relied upon to achieve objectives.</p> <p>The audit on Mandatory Training was given a “Satisfactory” rating – there are controls in place to achieve the objectives but there are aspects where the arrangements can be tightened to further mitigate the risks.</p> <p>As a result of this, one recommendation was given for tightening arrangements for mandator training.</p>
<p>Health and Safety</p>	<p>The Health and Safety Group meets quarterly to monitor health and safety issues within the Authority.</p> <p>The Annual Health and Safety Report presented to the Performance and Resources Committee usually details the training courses undertaken during the year and the incidents / accidents that were recorded.</p> <p>It was reported that it is usual to compare year on year data on incidents that were recorded, which also includes reportable incidents to the Health and Safety Executive under the ‘Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR)’. However, data from the 2021/22 was not representative due to several factors including home working and that the position of Head of Human Resources had been vacant for over a year. This had resulted in insufficient assurance that the data collected during 2021/22 was complete, and therefore was not included in the report.</p> <p>Concern was raised at the lack of comparable data for the second year running.</p>
<p>Information Centres</p>	<p>The Authority has 3 Information Centres in Betws y Coed, Beddgelert and Aberdyfi, which are managed by the Sustainable Tourism Manager, whose main objective is to ensure that the Centres are commercially viable / self-financing.</p> <p>The Information Centres Annual Report was presented to the Performance and Resources Committee on the 30th of November 2022. The report provided an overview of</p>

	<p>the 2022/23 year to date, and the actions to be taken in 2023/24.</p> <p>The report outlined detailed visitor numbers and spend per head data at each of the Centres. The report also highlights a number of challenges experienced during the season with staffing levels due to recruitment difficulties.</p>
<p>Borrowing and Investment Strategies / Treasury Management</p>	<p>The Annual Report providing the actual Treasury Management (borrowing and investment) of the Authority during 2021/22, was presented to the Authority meeting on the 15th of June 2022.</p> <p>During 2021/22, the Authority's activity remained within the limits that were originally set. There has been no borrowing.</p> <p>In 2021/22, the total interest received from investments was £10,846. Interest received from car loans of £710 increases the total to £11,556 against a budget of £8,000.</p> <p>The bank and building society interest sum of £10,846 for 2021/22 is comparable to the corresponding amount of £11,113 in 2020/21. Despite rising inflation, interest rates have remained low during the year.</p> <p>An oral Interim Treasury Management report was given to the Authority on the 16th of November 2022. The Chief Finance Officer advised that the Authority's funds and investments continued to be secure and that interest income was expected to be £12K higher than projected in the 2022/23 budget.</p> <p>The Chief Finance Officer presented the Capital Strategy for 2023/24 at the Authority meeting on the 8th of February 2023.</p> <p>The report gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of National Park services along with an overview of how associated risk is managed and the implications for future financial sustainability.</p> <p>The report confirms that the Authority commences 2023/24 debt free. Members approved no change in the authorised borrowing limit and the operational boundary, and approved both the Capital Borrowing Strategy and</p>

	<p>Investment Strategy for 2023/24, and noted the content with regard to the Prudential Code.</p>
Plas Tan y Bwlch Study Centre	<p>Plas Tan y Bwlch continues to evolve its business model and has welcomed back many courses and course participants, whilst continuing to take advantage of the B&B and events market. The Plas Tan y Bwlch Board meet quarterly and minutes are placed on the Performance and Resources Committee agenda.</p> <p>The risks of failing to reach the income generating target for Plas Tan y Bwlch was increased to High on the Authority's Risk Register in March 2022. The risk level was further raised in March 2023, with an increased score. Details are outlined under section 6 of this statement.</p> <p>Securing the long-term future of Plas Tan y Bwlch is currently classed as medium risk on the Authority's Risk Register. A report was considered by Members at their Working Group on the 19th of April 2023, giving an update on the current financial situation and outlining issues to consider with regards the future of the business.</p> <p>It was resolved at this meeting to await a future report detailing the options from the Plas Tan y Bwlch Board in Autumn 2023.</p>
Yr Ysgwrn	<p>Yr Ysgwrn's Annual Report was presented to the Authority on the 27th of April 2022.</p> <p>The report confirms that Yr Ysgwrn had a £7,000 overspend at the end of the 2021/22 financial year due to reduced income, the cost of commissioning the Yr Ysgwrn Curriculum and property management costs due to various technical problems with the alarm and biomass boiler.</p> <p>The report also sets out the proposed site plans for the forthcoming year and acknowledges that the budget targets are challenging. Visitor numbers and corresponding income trends are not clear due to the disruption caused by the Covid-19 pandemic.</p> <p>In March 2023, the Risk Register continues to rate the risk of Yr Ysgwrn failing to reach its income generating target as High.</p>

Principle 7: Implementing good practices in transparency, reporting, and audit to deliver effective accountability

<p>Pay Policy Statement</p>	<p>Section 38 (1) of the Localism Act 2011 places a requirement on Local Authorities to prepare pay policy statements. Whilst National Park Authorities are exempt from this requirement, it has been considered good practice to adopt such a statement, and accordingly this is done annually by the Head of Human Resources.</p> <p>The Authority's Pay Policy Report for 2021/22 and Pay Policy Statement for 2022/23 was presented to the Performance and Resources Committee on the 23rd of March 2022, ensuring transparency in staff remuneration at the Authority.</p> <p>The Authority's Pay Policy Report for 2022/23 and Pay Policy Statement for 2023/24 was not presented to the Performance and Resources Committee in March 2023 as is the usual practice, and is now expected to be presented at the next Performance and Resources Committee in July 2023.</p>
<p>Annual Report and Improvement Plan 2021/22</p>	<p>The Annual Report and Improvement Plan for 2021/22 was presented to the Authority meeting on the 12th of October 2022, before being published on the website and distributed to the Authority's main centres, public libraries etc., within the National Park.</p> <p>It contains the Chairman's Annual Report for the year, which sets out what was achieved, not achieved and any problems that were encountered.</p> <p>It also contains details of the Authority's Service Priorities and the Authority's Objectives set on an annual basis that feed into and show how it is intended to take the National Park forward in order to attain the Authority's vision; a summary evaluation of progress made in attaining the Authority's Objectives, the key work activities for 2021/22, and performance management (including performance indicator results for the year).</p>

<p>Hybrid Committees and Broadcasting</p>	<p>Towards the end of 2022, the Authority commenced hybrid Committee meetings. Members and Officers have the choice to attend in-person at Plas Tan y Bwlch or join online through Zoom.</p> <p>The Authority meetings and the Planning and Access Committee are also webcast live on to the Authority's YouTube channel, as well as a recording of the meeting being able to be viewed at any time. Members of the public therefore can either attend the Committee meetings in-person or can access remotely.</p> <p>This not only improves access for Members and Officers but also access, transparency and reporting of the Authority's business for members of the public.</p>
<p>Member Scrutiny</p>	<p>At the Performance and Resources Committee on the 20th of November 2022, a report to consider further scrutiny areas for 2023-24 was presented to Members.</p> <p>The Chief Executive advised that the Management Team, after considering the current pressures on staff, recommended that the Authority should not commit to a further programme of strategic scrutiny at present.</p> <p>It was confirmed that Scrutiny work already underway on Carbon and Place Names would continue.</p>
<p>Grant Funding</p>	<p>Most project based work in the Authority is funded through external grant funding.</p> <p>Following correspondence with the Ministers Office on the complexities of delivering short term grants and the need to ensure member involvement in the approval of projects/programmes, Members discussed and adopted a process for developing and approving projects in the Performance and Resources Committee on the 23rd of March 2022.</p> <p>Audit Wales have previously highlighted the pressures that supporting delivery through grant sources places on an organisation. Measures have been put in place to address some of the matters identified. A Project Tool Kit was adopted (approved by members Working Group 22.05.19 and since amended in 28.01.22. to include the Welsh Language Policy on Awarding Grants), and is being utilised by officers to assess the impact of any project on the Authority.</p>

	Grant Funding updates are given to Members through the Performance and Resources Committee every six months.
Place Names Task and Finish Group	<p>In November 2020, the Place Names Task and Finish Group was established by the Authority's Performance and Resources Committee with the following terms of reference:</p> <ul style="list-style-type: none"> ➤ To develop a policy framework to enable SNPA to protect and standardize the use of place names in Eryri National Park by the Authority, its partners and stakeholders. ➤ Raise awareness among different audiences of the importance of place names in Eryri / Snowdonia; and as a source that strengthens links with the environment, history and heritage of the area. ➤ To define success, a work programme and which partners can collaborate. <p>In a report to the Authority on the 16th of November 2022, Members were informed that the role of the Task and Finish Group has now evolved into more long-term elements of work as a Place Names Scrutiny Panel.</p> <p>At that meeting, Members resolved to:</p> <ol style="list-style-type: none"> 1. Adopt the Place Names Principles as a guide for the Authority's use of place names. 2. Approve the use of the names <i>Yr Wyddfa</i> and <i>Eryri</i> in the Welsh and English languages, giving officers the discretion to use the terms, <i>Yr Wyddfa</i> (<i>Snowdon</i>) and <i>Eryri</i> (<i>Snowdonia</i>) in English, should the context require this for education and engagement purposes.

Significant Governance Issues and Actions Proposed for 2023/24

Audit Wales: Sustainable Tourism

During 2021/22 a review was conducted by Audit Wales in an attempt to answer the question of whether the Authority is doing all it can to effectively manage sustainable tourism in the National Park.

The review was undertaken during the period October 2021 and February 2022. Reporting on the outcome in June 2022, Audit Wales concluded that “the Authority has well established partnerships to address sustainable tourism, but its vision is not yet clearly defined, which means it difficult to demonstrate impact”.

Proposals for Improvement

The table below sets out the proposals for improvement identified by Audit Wales whilst undertaking the review. During 2022/23, the Authority worked at implementing these proposals, the outcomes of which have been reported under the specific headings within this Statement and have been incorporated into the Corporate Work Programme for the year.

Specifically, following the Authority’s adoption of the Strategic Plan for a Sustainable Visitor Economy in Gwynedd and Eryri (2035), work has commenced on producing an Action Plan which will include holistic measurements on the impacts of tourism (R1 and R2). However, it is important to note that implementing this Strategic Plan will require significant capacity and resource commitment over the coming years, which is an identified risk and a potential barrier of success.

Specific projects within Cynllun Eryri already involve working closely with tourism businesses to both promote and deliver various sustainable tourism practices such as Yr Wyddfa Di-blastig project (R3), the progress of which are outlined in the Cynllun Eryri Annual Report.

R1	Given the limited clarity of key outcomes defined around sustainable tourism, and the consequent weaknesses in its ability to demonstrate impact, we recommend that the Authority: Build on the positive collaboration with Cyngor Gwynedd to establish clear outcomes and specific, measurable, achievable, relevant, and time-bound (SMART) objectives to shape its work on sustainable tourism.
R2	Given the limited clarity of key outcomes defined around sustainable tourism, and the consequent weaknesses in its ability to demonstrate impact, we recommend that the Authority: Review its current suite of performance indicators across key partnership activity related to sustainable tourism and establishes meaningful, outcome-focused measures to better demonstrate impact.

R3	<p>Given the important role of the Authority in addressing the impact of tourism on the natural environment and the need to influence behaviour, we recommend that the Authority:</p> <p>Work with tourist businesses to promote the concept of sustainable tourism and identifies what and how they can contribute to help deliver the Authority's ambitions.</p>
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The Authority's Risk Profile

The three highest risks to the Authority as updated in March 2023, is as follows:

Risk	Result	Action Identified / Progress to date
Insufficient core budget funding.	Cut in Services.	<p>There has been no increase in the level of Welsh Government funding for the National Park Grant for 2023/24, despite inflation increases of around 10%, a level not seen since the 1980s.</p> <p>Welsh Government projections suggest no change to the Grant by 2024/25, although that could change due to political pressure. Officers and Members of the Authority will try to influence the Government to finance our unavoidable inflationary costs, through a contribution from some specific grants, if not in the core grant.</p> <p>Also, SNPA has retained reserve flexibility and a prudent level of funds to be able to balance the 2023/24 budget without implementing emergency cuts. Therefore, although the anticipated financial challenge is now clear, we are able to limit the impact on the Authority's services this year, but significant savings will be required by 2024/25, with a detrimental effect, unless the Government increases' the grant.</p>
Income Generating Target (Plas Tan y Bwlch).	Failure to keep within the Authority's budget.	<p>Following the pandemic and the numerous lockdowns Plas Tan y Bwlch has been operating a hybrid business model that consists of attempting to make the most of the tourist trade by offering a B&B package to visitors, undertaking special events such as conferences and weddings whilst</p>

		<p>welcoming back some of what could be described as the previous core users of Plas Tan y Bwlch.</p> <p>Overall, this has met with mixed results. Whilst income has increased from year to year so unfortunately has the overall costs, particularly when one considers the inflationary pressures facing Plas Tan y Bwlch. With the financial pressures facing the Authority in general there is a growing need to address the deficit. The Plas Tan y Bwlch Board undertakes regular meetings to discuss the deficit and consider future options.</p>
<p>Yr Ysgwrn fails to generate sufficient income to meet the budget.</p>	<p>Yr Ysgwrn relies on a higher subsidy from the Authority and/or uses financial reserves which have been saved following previous prosperous years. In the end, this will mean Yr Ysgwrn will not be sustainable.</p>	<p>Yr Ysgwrn ended the financial year with an overspend on the budget. The overspend was due to a combination of reduced income due to fewer groups visiting as a result of the continuing impact of Covid-19 and a significant increase in most running costs. Maintaining Yr Ysgwrn within budget is an ongoing challenge in the light of the cost of living crisis impairing visitor spend and soaring running costs.</p> <p>Costs are regularly reviewed however the current climate of increasing costs is unprecedented for Yr Ysgwrn, with very little room to manoeuvre within the budget. Most costs, such as heating, telephone and electricity are fixed and necessary for accreditation standards.</p> <p>Substantial grant support was received in 2022/23 in order to support activity and education work and that helped to maintain a standard and appealing program for families and schools. The legacy of this investment will have a positive impact on 2023/24 programming and officers will continue to proactively seek and apply for funding to support all elements of activity in order to sustain and develop audiences and income.</p>

Opinion

We propose over the coming year to take steps to address the matters referred to in part 6 to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.



EMYR WILLIAMS

**CHIEF EXECUTIVE
SNOWDONIA NATIONAL
PARK AUTHORITY**

DATE: 14.06.2023

ANNWEN HUGHES

**CHAIR
SNOWDONIA NATIONAL
PARK AUTHORITY**

DATE : 14.06.2023

GLOSSARY OF TERMS

ACCRUALS

The concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.

CAPITAL CHARGE

A charge to service revenue accounts to reflect the cost of fixed assets used in the provision of service.

CAPITAL EXPENDITURE

Expenditure on the acquisition of a fixed asset or expenditure which adds to and not merely maintains the value of an existing fixed asset.

CAPITAL RECEIPTS

Proceeds of not less £10k from the sale of fixed assets. They may be used to finance new capital expenditure or repay debt. They cannot be used to finance normal day to day revenue spending.

COMMUNITY ASSETS

Assets that the authority intends to hold in perpetuity, that have no determinable useful life, and that may have restrictions on their disposal.

CONTINGENT LIABILITIES/ASSETS

These arise from a past event which is dependent upon future uncertain events and timing prior to being recognised in the accounts.

REVENUE EXPENDITURE FUNDED FROM CAPITAL UNDER STATUTE

Expenditure classified as capital for funding purposes but which does not result in the expenditure being carried on the balance sheet as a fixed asset. These items are generally grants and expenditure on property not owned by the Authority.

DEFINED BENEFIT SCHEME

A pension scheme where the scheme rules define the benefits independently of the contributions payable, and the benefits are not directly related to the investments of the scheme.

FINANCE LEASE

A lease that transfers all of the risk and rewards of ownership of a fixed asset to the lessee.

OPERATING LEASE

A lease other than a finance lease.

FIXED ASSETS

Tangible assets that yield benefits to the authority and the services it provides for a period of more than one year.

USEFUL LIFE

The period over which the authority will derive benefits from the use of a fixed asset.

ABBREVIATIONS

CIPFA Chartered Institute of Public Finance and Accountancy

LASAAC Local Authority (Scotland) Accounts Advisory Committee

IFRS International Financial Reporting Standard

IAS International Accounting Standard

ERAMMP Environment and Rural Affairs Monitoring & Modelling Programme

TAIS Tourism Amenity Investment Support

AWDURDOD PARC CENEDLAETHOL ERYRI NATIONAL PARK AUTHORITY

Amserlen / Timetable 2025/2026

CYFARFOD	DYDD	AMSER	2025							2026							TIME	MEETING	
			MEH	GOR	AWST	MEDI	HYD	TACH	RHAG	ION	CHWE	MAW	EBR	MAI	MEH	DAY			
AWDURDOD	MER	10.00	CCB 11 AGM				10			10		4		29		CCB 10 AGM	WED	10.00	AUTHORITY
PWYLLGOR PERFFORMIAD AC ADNODDAU	MER	10.00		9					26			11					WED	10.00	PERFORMANCE & RESOURCES COMMITTEE
PWYLLGOR CYNLLUNIO A MYNEDIAD	MER	10.00	25				3	15	12		21	25	25		13	24	WED	10.00	PLANNING & ACCESS COMMITTEE
PWYLLGOR SAFONAU	GWE	pm					19						27				FRI	pm	STANDARDS COMMITTEE
PANELI YMWELD Y GOGLEDD A'R DE	MER	am		2			17	22	19		28		4	15	20		WED	am	NORTHERN AND SOUTHERN INSPECTION PANELS
BWRDD PLAS TAN Y BWLCH	MER	am/pm	(11)				(10)					(4)		(29)		(10)	WED	am/pm	PLAS TAN Y BWLCH BOARD
GWEITHGOR AELODAU	MER	am/pm	25				3	15	12		21	25	25		13	24	WED	am/pm	MEMBERS' WORKING GROUP
CYD WEITHGOR LLEOL	GWE	am							28				20				FRI	am	LOCAL JOINT WORKING GROUP
DIWRNOD DATBLYGU AELODAU	GWE	am/pm	20										13			19	FRI	am/pm	MEMBER DEVELOPMENT DAY
SEMINAR AELODAU TIRWEDDAU DYNODEDIG CYMRU (Parc Cenedlaethol Eryri)								1-2											DESIGNATED LANDSCAPES WALES MEMBERS' SEMINAR (Eryri National Park)
EUROPARC								7-10											EUROPARC
CYFARFOD	DYDD	AMSER	JUNE	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	DAY	TIME	MEETING	

MEETING	Authority Meeting
DATE	April 30 2025
TITLE	Trees & Woodland Strategy
REPORT BY	Head of Conservation, Trees and Agriculture
PURPOSE	Final version of the trees and woodland strategy for adoption by the Authority.

1. BACKGROUND

The Trees and Woodlands Strategy (TWS) is attached. It aims to provide guidance to stakeholders and the public on the management and establishment of trees and woodlands in the landscape.

The strategy will be led by Authority staff but relies on the participation and collaboration of a number of partners, communities and individuals within the Park.

The TWS consists of the:

- Vision for the year 2125,
- objectives to 2050,
- 5-year action plans formulated to achieve the Vision and Objectives.

The Vision and Objectives contain four main themes that will allow the strategy to be delivered collaboratively and fairly:

- conserving and valuing biodiversity;
- the protection and appreciation of cultural heritage and wellbeing;
- sustainable management and use;
- innovatively and collaboratively.

Targets include ensuring that 80% of Eryri’s ancient woodland is restored, protected and in good condition by 2125 and that all its ancient and old trees are positively under management by that date.

Tree cover will increase to 30%, with 75% of these woodlands being native species, and 25% being conifers.

After a detailed assessment, officers will aim to achieve this goal by:

- planting on domestic and public lands,
- increasing trees in hedgerows and field corners,
- very low-density planting on ffridd land,
- using bracken covered areas.

These are elements that will not limit Eryri's agricultural productive capacity.

Collaboration is central to the creation of the TWS, with several rounds of consultations with stakeholders and the public taking place. This will continue in the final period of consultation.

ENPA will lead on seeking funding and resources with partners to implement the strategy. Where there are no additional resources, the document will continue to provide strategic guidance and agreed objectives.

Trees and woodlands in Eryri provide vital economic, social and environmental benefits, but care is needed to ensure that policies encouraging planting and management do not conflict with other environmental objectives. The TWS is part of a wider context in terms of land policy and management.

Quality evidence and data are essential for making policy and management decisions, and the TWS has collected and analyzed evidence from multiple sources, which helps reduce any inherent data deficiencies.

2. RECOMMENDATIONS

For Members to approve the Tree & Woodland Strategy, with any necessary amendments.

MEETING	Authority
DATE	30 th April 2025
TITLE	Plas Tan y Bwlch – Update and Options
REPORT BY	Chief Executive
PURPOSE	<ol style="list-style-type: none"> 1. To update Members on the latest situation relating to Plas Tan-y-Bwlch; and 2. Propose a new option to retain ownership of Plas Tan y Bwlch subject to receiving Lottery funding

1. Introduction

2. Members may recall that at the November Authority meeting a report was presented by Iwan Jones, the Interim Chief Executive (a Part II confidential committee item) relating to Plas Tan-y-Bwlch, all 8 recommendations set out below were approved.

“RECOMMENDATIONS:

- 8.1 To formally rescind the Authority’s decision relating to Plas Tan y Bwlch dated 11th September 2024.
- 8.2 To defer a decision on the future of Plas Tan y Bwlch to the Authority meeting on 30th April 2025.
- 8.3 To continue communications and negotiations with those parties that have shown an interest to date with a view to gaining a better understanding of their interest and ability to purchase.
- 8.4 To utilise this time to undertake an assessment of any potential buyer’s ability to fund necessary repairs and improvements to Plas Tan y Bwlch and what plans they have for the property. This assessment to include an assessment of the means of Cymunedoli and any other Community Company to proceed with their plans and the likely timeframe involved.
- 8.5 In the meantime, that Plas Tan y Bwlch be formally withdrawn from the market.

- 8.6 To consider and reach a decision on the preferred option for ensuring public access to the woodlands and Llyn Mair for formal decision by the Authority at its meeting on 30th April 2025.**
- 8.7 If negotiations referred to in 8.3 do not succeed and/or if all potential buyers fail the assessment referred to in 8.4 that the Authority considers all options including placing Plas Tan y Bwlch back on the open market**
- 8.8 That the Authority holds a further drop-in session at a date to be arranged but prior to the Authority meeting on 30th April 2025 to communicate the Authority's decision and listen to any outstanding concerns from local communities and beyond."**

3. Members will be aware that Plas was put on the market for about 3 months, prior to the above decision to remove it from the market last November. In terms of the interest that the proposed sale generated – one firm offer was received from a private individual which reached the asking price. Two further organisations have shown an interest in the site - an outdoor education charity and Cymunedoli (a community organisation of social enterprises) – although the interest from the latter has decreased as they have dealt with other issues recently.

4. Evaluation of the Current Situation

5. Since the Authority meeting in November when the various recommendations listed under Para 2 above were determined, I have taken up the role of Chief Executive, and of course Plas has been one of my immediate priorities. This new role enabled me to view the situation with a fresh pair of eyes and explore new avenues, issues and options. This period also allowed an opportunity to assess some of the risks in more detail as well as listen to the views of the local community – whom I consider to be an important stakeholder in any decision that we make.

6. There is clearly a very long-standing connection between the local community and the building, gardens and surrounding woodland of Plas Tan y Bwlch. This relationship by default also naturally extends to the National Park Authority itself.

7. The Authority has allowed public access on to the site and has ensured continued investment to retain the building in reasonable condition (albeit in need of investment). Any threat to the continued public access of the site, along with any threat to the continued upkeep and care for the Grade II* listed buildings and Grade II* registered park and garden, poses a risk to the reputation of the Authority. This risk is likely to remain with the Authority even should a sale proceed, given the historical association between the National Park Authority and the property.

8 In addition, as Local Planning Authority, Eryri's planning officers regularly provide advice to owners of listed buildings throughout Eryri on their effective upkeep and maintenance. The Authority also works with other organisations such as Cadw on the upkeep of listed buildings – sometimes seeking grant funding to secure buildings at risk. It may prove more challenging to provide advice to such owners should the Authority sell Plas without first exploring all alternative options.

9 **A Potential New Option for Plas**

10 As already mentioned, I have over the last few months reviewed the Plas Tan y Bwlch situation with a fresh pair of eyes – and have looked at various new issues and options - along with some of the risks referred to above. This has led me to conclude that the Authority should consider an additional option before it considers a sale of the property. This option would be to retain Plas for Authority use, subject to securing National Lottery Heritage Fund grant funding.

11 **Scope of the New Proposal**

12 Whilst it is early days and various options will be explored in more detail, retaining Plas will involve moving the Authority's permanent office base to Plas Tan-y-Bwlch and disposing the current headquarters in Penrhyndeudraeth. Utilising Plas as the Authority's sole and permanent office base to Plas should provide a more viable future to the building, as well as making a cost saving by disposing our current headquarters.

13 Whilst Plas is currently more expensive to run than the Penrhyndeudraeth headquarters, further exploration will take place with a view to reducing the overall running costs of Plas. There may be opportunities to make Plas greener and cheaper to run e.g. increase energy efficiency, more efficient heating system, review of rateable value, new income streams etc.

14 In addition to being the primary office site for the Authority, it is envisaged that Plas would be a mixed-use site – with community, educational, retail, café, open garden uses in addition to the Authority's office use.

15 **Authority's Statutory Purposes**

16 Member's will of course be aware of the Authority's 2 Statutory Purposes. I believe Plas provides an opportunity to be an exemplar of how the Authority can directly contribute to these Purposes. Plas provides an opportunity to preserve and enhance the landscape, wildlife and cultural heritage of the locality. Bringing a Grade II* listed building back to life and making it more energy efficient, regenerating the historic park and garden, creating a more biodiverse resilient environment, as well as continued and enhanced management of the woodlands and paths will all be direct contributors to our statutory purposes. Educational, community and volunteering opportunities should be an integral part of any offer provided, which again is a direct contribution to our statutory purposes. This is an

opportunity to showcase what could be done with such buildings – providing modern and sensitive restoration, making them energy efficient and providing viable mixed uses that potentially bring the community to the heart of the site.

17 Authority's Economic and Social Duty

- 18 Members will also be aware of the additional Duty that requires National Park Authorities to foster the economic and social well-being of local communities. The Authority rightfully prides itself on being rooted in our locality and being sensitive to the needs of our local communities, with the Welsh language being an integral part of this. Our projects have both communities and language at their heart, and this is something that is within our DNA.
- 19 I believe selling Plas brings about a reputational risk on the relationship with the community and the Welsh language which we must consider. Should the Authority retain Plas in the future, any future vision should ideally have the local community as an integral component in this. As with the Statutory Purposes, the retention of Plas could be used as an exemplar of how the Authority's Duty is applied.
- 20 Two 'drop-in' sessions have taken place in recent weeks to keep the local community up to speed with progress, and some Members have attended to support officers with these sessions. The main conclusion from these events, was very strong support for the woodland to remain open to public access – and this is an extremely valuable resource. There was some sympathy to the financial challenge the Authority faces, but there was clear support to try and retain the building and gardens in the Authority's ownership.

21 Heritage Lottery Funding

- 22 Should the Authority pursue the option of retaining Plas by securing grant funding - the National Lottery Heritage Fund is the main grant option available. Such grants range from £250K up to £10M. Having looked at the eligibility criteria and discussed with others, I believe Plas could be a good fit for such a grant. Given the scale of the task, I believe we would be looking for a grant in the region of £5M-£10M. This is a very competitive grant, and there is by no means certainty of success. The application process and indicative timeline is broadly as follows:
- a. Expression of Interest phase – the Authority would submit a broad outline of the project to Lottery for approval. This has been submitted and I may be able to provide a verbal update to the committee on the success or not of this EoI.
 - b. Submission of a Stage 1 / Development Phase bid – I anticipate that we could submit a bid by August 2025. We should know by 31st December this year whether or not this has been successful. Success at this stage, would lead to the National Lottery Heritage Fund funding a Project Officer post, along with some capital to fund various required studies – allowing time and resources to prepare the full application.

- c. The Development Phase would last 18 months – 2 years (so early 2026 to late 2027), before we would submit an application for the full Delivery Phase.
- d. By early to mid-2028 we would know whether we have been successful with the full grant (anticipated to be £5M-£10M).

23 I have already started discussions on a confidential basis with some potential partner organisations, and the feedback has been very positive. The Authority has vast experience in securing Lottery funding – and this is certainly a strength that we have.

24 Financial Challenge and Implications

25 I must remind Members of the serious financial situation that the Authority is facing – which should remain central to any decision that is ultimately taken. It is the challenging financial context within which the Authority is currently operating which led to the decision to sell Plas last year. Work has commenced on some options to address the budget deficit – and this will be presented to Members in due course.

26 Under the current context the Authority's Financial Challenge Reserves and General Reserves would enable existing operation to continue until the end of the 2027/28 financial year – even with Plas being retained as an option. However, by the end of the 2027/28 there would be an estimated £1,028,991 left in these reserves should we sell Plas now, as opposed to an estimated £248,991 remaining should we retain Plas for that period. These reserves would be fully depleted under both option in the following financial year (2028/29).

27 The above situation is not an accurate reflection of the full financial reality – and income generation and financial efficiency savings will of course be implemented in the intervening period. These will of course help to reduce the current financial deficit. There is also always the possibility of increased or decreased grant funding in the intervening period – which could also change the financial context. As stated above, reports will be presented to Members in due course on the extent of the efficiency savings and income generation that can be achieved. It is important that Members receive regular updates on actions to reduce the financial budget alongside updates on the progress of any grant application to secure Plas.

28 Expectation Management

29 The fate of Plas Tan y Bwlch is clearly an emotive topic. I'm sure most would like to see Plas retained within the Authority's ownership, particularly if a wider community, educational and leisure use could be developed. We are faced with a challenging financial reality which has led us to where we are. Should Members support the option of retaining Plas, it is essential that expectations are carefully managed. The Authority should be clear that this option is wholly dependent on a

very ambitious National Lottery Heritage fund grant being successful. Should the grant application not be approved either at Stage 1 Development Phase in about 10-12 months, or at Stage 2 Delivery Phase in about 2.5-3 years, it should be made clear at that point that the Authority must sell the building and gardens (whilst retaining control of the woodlands and Llyn Mair), as no other options to salvage it would exist in my opinion.

30 Existing Staff at Plas

31 Finally, I should take this opportunity to comment on the professionalism of the 4 members of staff that still work at Plas. They have faced complete uncertainty about the fate of the building not to mention their own employment status. They have also had to directly deal with feedback from the local community. Despite all of this, they have shown remarkable resilience and positivity – and I just felt it important that I notified Members of my gratitude to them for this.

32 Summary of the Current Situation and Next Steps

33 Fundamentally I must reiterate here that the Authority is facing a serious financial situation, and this is the context that led to the understandable decision to try and sell Plas.

34 The interest in the property has been relatively low, and whilst there are some interested parties and indeed a firm offer to buy, all options carry some sort of financial or reputational risk for the Authority.

35 Relocating the Authority's offices from Penrhyndeudraeth to Plas and providing a wider mix of uses to include community, educational, leisure / café and residential uses – and using a £5M-£10M National Lottery Heritage Grant has not been explored in sufficient detail. I believe the Authority should pursue this in order to be satisfied that no stone has been left unturned in this process.

36 Such a project could be seen as a real ambitious and pioneering exemplar of how the National Park Statutory Purposes and Duty could be delivered in such a scenario.

37 Contributing to our local communities and supporting the Welsh language is in the Authority's DNA – and selling Plas without exploring the additional option put forward carries a risk that could undo a lot of hard work and goodwill that has accumulated over the years.

38 Pursuing the National Lottery Heritage grant route could be a last attempt by the Authority to save the building and surrounding gardens. We would know in 12 months or so whether the Lottery could support us in principle by providing funding for a 'Development Phase'.

39 Should we fail at any stage of the Lottery Grant process, the Authority will have no option left other than to sell Plas. Should Members support the proposal to explore

this avenue, expectation management will be critical, in particular with the local community.

40 With Member support I would welcome the opportunity to undertake further preparation and exploration of this option – with partners, stakeholders, the local community. This could then conclude with a submission for Development Phase funding in August, and I could update members of progress at the September Authority meeting.

41 **Recommendation:**

42 **For Members to approve that:**

- a) **Officers to pursue the retention of Plas Tan Y Bwlch subject to securing a National Lottery Heritage Fund grant, with a view to relocating offices from Penrhyndeudraeth to Plas, including a wider mix of uses for the property**
- b) **Officers to pursue this with a National Lottery Grant application this Summer.**
- c) **Officers to emphasise the importance of expectation management throughout this process, noting that Plas would revert to be sold should the grant application fail; and**
- d) **Should the grant funding approach prove unsuccessful, that the Authority should retain control of the woodlands and Llyn Mair as per the plan in Appendix A, whatever decision is made on Plas Tan y Bwlch.**
- e) **Officers to continue to closely monitor the Authority's financial situation throughout this process, including presenting measures to reduce the current budget deficit during the course of this financial year.**
- f) **That the Authority further considers this matter and any progress made at the Authority's September meeting.**



MINUTES
PERFORMANCE AND RESOURCES COMMITTEE
WEDNESDAY 19 MARCH 2025
National Park Office

PRESENT:

Members appointed by Gwynedd Council

Councillors Elfed Powell Roberts (Chairman), Elwyn Edwards, Annwen Hughes, Louise Hughes, Edgar Wyn Owen, Meryl Roberts, Einir Wyn Williams;

Members appointed by Conwy County Borough Council

Councillors Ifor Glyn Lloyd, Jo Nuttall, Nia Owen;

Members appointed by the Welsh Government

Brian Angell, Tim Jones, Delyth Lloyd;

Officers

Jonathan Cawley, G. Iwan Jones, Dewi Aeron Morgan, Sian Owen, Angela Jones, Etta Trumper, Bethan Hughes, Naomi Jones, Eifion Jones.

The Director of Corporate Services advised that the meeting was being recorded to assist in checking the minutes and that the recording would be available online at a later date.

1. **Apologies for absence and Chairman's Announcements**

Apologies were received from Councillors Delyth Lloyd Griffiths, John Pughe Roberts, and Naomi Luhde-Thompson.

2. **Declaration of Interest**

There was no declaration of interest in any item from a member or officer.

3. **Minutes**

The minutes of the Performance and Resources Committee meetings held on 27 November 2024 were *adopted*, and the Chairman signed them as a true record.

4. **Action Sheet**

Submitted: the action sheet by the Deputy Chief Executive.

Reported: that the Authority continues to await guidance and a response from the Welsh Government to the two items on the leaflet and they should be kept as they were.

Recommended: – to keep the two items on the sheet unchanged.

Resolved: — to **accept** the Recommendation.

5. **Dolgellau Townscape Heritage Project Completion Report**

Submitted: a report by the Head of Cultural Heritage.

Reported:

- the project background, and details on individual projects;
- that the Covid 19 pandemic had had an impact on the project's timetable;
- that the success of the current scheme had led to the of a Declaration of Interest submission to the National Lottery Heritage Fund for a new project in Dolgellau;
- that the proposed project covered a wider range of activity, including a more detailed focus on listed building efficiency, community engagement, nature restoration and environmental improvements.

Recommended: –

- i. that Members receive the report for information
- ii. that Members support the intention to develop a new conservation project in the Dolgellau conservation area

Resolved: — to **accept** the Recommendation.

6. **Freedom of Information Requests – Annual Report**

Submitted: report by the Head of Administration and Customer Care.

Reported:

- that 42 applications had been received during 2024;
- that 16 of the 42 applications were dealt with under the Environmental Information Regulations and 26 under the Freedom of Information Act;
- that no complaints had been submitted to the Information Commissioner's Office regarding the refusal to release information;
- that every request had received a response within the statutory time limit of 20 days.

Recommended: – that the committee note the content of the report.

Resolved: — to **accept** the Recommendation.

7. **The Authority's Risk Profile**

Submitted: a report by the Interim Deputy Chief Executive.

Reported:

- that 20 risks had been identified on the Profile;
- that 3 had been identified as High risk, 14 as Medium risks and 3 as Low risks

- A New risk had been noted (Risk 20 – Financial risk and reputational risk regarding the future of Plas Tan y Bwlch)
- that Risk 18 – a risk of Judicial Review on introducing Article 4 Direction – had been increased from Low to Medium risk on the Risk Register;
- that 3 other risks had been reduced on the Risk Register: Risks 4, 5 and 17;
- it was deemed that Risk 17 (Resilience of the Management Team), due to the recent decision to increase the number of officers on the Management Team, had now been fully addressed and could be removed from the Risk Register.

Recommended:

- (i) To discuss the content of the report and review the changes to some of the risk ratings;
- (ii) Agree to remove Risk 17 from the Risk Register as outlined in the report.

Resolved: — to **accept** the Recommendation.

8. **Update on the 2024/25 Budget**

Submitted: a review of the 2024/25 budget including a summary of the revised revenue and capital budgets from the beginning of the financial year ie, 1 April 2024 to 31 January 2025 by the Head of Finance.

Reported:

- that an additional grant of £1.1M had been received from the Welsh Government since the submission of the written report;
- that the expected end of financial year deficit was approximately £500,000 but, because of the recent grant, it was no longer expected that it would need to be funded from the reserve funds.

Recommended: – to approve the report and note the current financial situation for 2024/25

Resolved: — to **accept** the Recommendation.

9. **Volunteering and Wellbeing Annual Report 2024**

Submitted: a report on the progress of the Volunteering Strategy 2021-2026 by the Volunteering and Wellbeing Officer.

Reported: that the annual report was divided into 5 parts, giving an overview of the developments in volunteering and welfare opportunities, which included;

- Volunteering program
- Welbeing events
- Trumper hire
- Detailed updates on KPIs from the Volunteering Strategy
- 2025 targets

Recommended: – to approve the content of the 2024 annual report and advise on any aims or objectives of the 2021-2026 volunteer development strategy.

Resolved: — to **accept** the Recommendation.

10. **Corporate Work Programme 2024-25**

Submitted: a report by the Interim Deputy Chief Executive on the progress made in Quarters three and four of 2024-25 in undertaking the agreed projects and initiatives for achieving the Authority's agreed Wellbeing Objectives.

Recommended: – to examine and discuss the Corporate Work Programme.

Resolved: — to **accept** the Recommendation.

11. **Corporate Work Programme 2025-26**

Submitted: a report by the Chief Executive on the work / projects that would be completed during 2025-26 in response to the Authority's Wellbeing Objectives.

Reported:

- that the period of the current Wellbeing Objectives ends this year, and that it was time to review the Objectives for the next 5 years;
- that the intention was to postpone this full review for a year or so to be able to complete the review of the *Local Development Plan* and *Cynllun Eryri* first, because:
 - the Wellbeing Objectives feeded into *Cynllun Eryri* and, probably,
 - the Objectives would have to be changed once again if they were reviewed before *Cynllun Eryri* was reviewed.
- that the Chief Executive intended to submit a report to the Authority in June formally to postpone.

Recommended: – to adopt the (Draft) Corporate Work Programme as an operational document for 2025-26.

Resolved: — to **adopt** the (Draft) Corporate Work Programme.

The meeting ended at 10:55



**ERYRI NATIONAL PARK
MEMBERS WORKING GROUP**
Wednesday 22 January 2025

PRESENT:

Members appointed by Gwynedd Council

Councillors Elwyn Edwards, Annwen Hughes, Edgar Wyn Owen, Elfed Powell Roberts, John Pughe Roberts, Meryl Roberts, Einir Wyn Williams, Delyth Lloyd Griffiths;

Members appointed by Conwy County Borough Council

Councillors Ifor Glyn Lloyd (Chair), Jo Nuttall, Nia Owen;

Members appointed by the Welsh Government

Brian Angell, Tim Jones, Delyth Lloyd;

Officers

Jonathan Cawley, Iwan Jones, Bethan Hughes, Ioan Gwilym, Rhys Owen, Awel Jones, Eifion Jones;

The Director of Corporate Services advised that the meeting would be recorded to assist with verification of the minutes.

1. **Apologies**

Louise Hughes, Naomi Luhde-Thompson.

2. **Declaration of Interest**

There was no expression of interest in any item from a member or officer.

3. **Minutes**

The minutes of the Members Working Group meeting held on 4 December 2024 were submitted.

The minutes were *adopted*, and the Chair signed them as a true record.

4. **Committee Agendas and Meetings**

Submitted - Report by the Head of Administration and Customer Care

Reported:

- that Members had agreed to stop using paper copies of agendas and related papers in 2018, but that the decision was overturned for practical reasons at the start of the COVID-19 lockdown period in 2020;
- having only an electronic agenda would enable a significant cost saving to the Authority, and enable more efficient use of staff time;
- it would contribute to reducing the Authority's carbon footprint.

Noted:

- that a number of systems were available where documents related to a meeting could be kept centrally, and no electronic or hard copy documents had to be distributed;
- Such a system would reduce the risk of breaches of data protection laws.

Recommended –

- (i) That all Members and Officers receive only electronic agendas from 1 February 2025.
- (ii) any Member who would need refresher training or support on any aspect of receiving/using electronic agendas to request this via the Democratic Services Officer.
- (iii) any Member who wishes to continue with paper copies in certain circumstances e.g. in the performance of the role of Chair of a committee, requests this by means of the Democratic Services Officer.
- (iv) any Member who anticipates any potential problem on a personal level with this change and wishes to continue with paper copies or obtain additional support or equipment will contact either the Democratic Services Officer or the Head of Administration and Customer Care to discuss the matter further and agree the way forward.
- (v) That officers investigate meeting management systems with the Information Technology department.

Resolved:— to approve the recommendation.

5. **Authority X/Twitter Channels**

A report was submitted by the Head of Communications.

Reported:

- that Twitter/X has a reputation for being a challenging and toxic platform;
- engagement levels on the platform are relatively low, whilst usage on other channels has increased;
- there is a possibility that fake accounts could be set up if the accounts were left inactive or deleted;
- The decision could be interpreted as a political statement.

Noted:

- notifications from X are often a day late
- this decision should not be announced publicly, but other NPAs should be notified of the decision

Recommended:— for the Management Team to decide on the removal of the Authority's central X/Twitter accounts as well as the projects we are leading on

Resolved:— to **approve** the recommendation.

6. **Eryri Nature Recovery Plan (ENRAP)**

Submitted - A report by the Head of Conservation, Woodlands and Agriculture, and the Biodiversity Officer

Reported:

- that the Authority was required to create a Nature Recovery Plan aligned with the Nature Recovery Plan for Wales as well as the Well-being of Future Generations (Wales) Act 2015 and the Environment Act, 2016 (Wales);
- that the development of the plan was slightly later than anticipated due to a challenging period with the role responsible for developing the Plan;
- that the document outlines these objectives set by the Welsh Government in a local context, drawing on specific priorities for species and habitats within Eryri;
- that the wealth of species and habitats in Eryri requires a selective and balanced approach in relation to the choices made;
- the structure sturdy enough to last for some time, but it would also be easy to update the report;
- there was no certainty about long-term funding.

Noted:

- the phrasing of the document should be strengthened making the Authority more active in the way it collaborated with other organisations, and voluntary organisations in particular. In response it was made clear that the fact that the Park did not own much land had an effect on what can be done, and that the it is a collaborative document jointly working with partners, with the voluntary sector being an important part of the process;
- that farmers were Eryri's largest landowners, that having good relationships with farmers was of paramount importance, and that the Park had managed to have good relationships with farmers;
- there is a need to work with more partners, including some from the private sector, and include the aforesaid in the scheme;

Recommended: – to note the content and format of the document and recommend improvements if applicable

Resolved:— to **accept** the recommendation.

7. **Twinning Proposal Between Los Alerces National Park, Chubut Province, and Eryri National Park**

A report was submitted by the Chief Executive.

Reported:

- that members of Cymdeithas Gymraeg Trefelin, Ysgol y Cwm – a bilingual Welsh/Spanish school – have submitted a twinning scheme proposal between Los Alerces National Park, Chubut province, and Eryri National Park;
- officers believed that signing such an agreement would be very beneficial to both National Parks;
- Once the proposal was formalised, officers would progress matters and create a programme of work and information exchange suitable for both parties.

Noted:

- although there was enthusiastic support for the proposal, fear was voiced that it could be mis-seen as a "jolly" for Members and officers. It was confirmed that there was no special budget for the initiative, but it was not envisaged that the scheme would place any additional financial burden on the Authority; sharing information would be the main goal. This would specifically include online meetings or one-time opportunities for funding.

Recommended – that Members:

- (i) discuss the proposal, the Memorandum of Understanding, and the timetable;
- (ii) agree that officers continue negotiations;
- (iii) agree that the Chief Executive submit a report on the proposal to the Authority in April, and it was proposed that the Chairman and Chief Executive sign a twinning agreement with Los Alerces National Park, Chubut Province, Patagonia.

Resolved:— to **approve** the recommendation.

The meeting ended at 12:45



MEMBERS' WORKING GROUP
ERYRI NATIONAL PARK
Wednesday 5 March 2025

PRESENT:

Members appointed by Gwynedd Council

Councillors Elwyn Edwards, Delyth Lloyd Griffiths, Annwen Hughes, Edgar Wyn Owen, Elfed Powell Roberts, John Pughe Roberts, Meryl Roberts (items 1-4), Einir Wyn Williams;

Members appointed by Conwy County Borough Council

Councillors Ifor Glyn Lloyd (Chairman), Jo Nuttall, Nia Owen;

Members appointed by the Welsh Government

Brian Angell, Tim Jones, Delyth Lloyd;

Officers

Jonathan Cawley, Iwan Jones, Ioan Gwilym, Naomi Jones, Edward Jones, Angela Jones, Catrin Glyn (items 1-5), Rhys Owen (items 1-4), Ruth Bradshaw (National Parks Campaign, items 1-4), Gareth Ludkin (National Parks Campaign, items 1-4), Rory Francis (Eryri Society, items 1-4), Dewi Aeron Morgan (items 5-6), Sian Owen (items 5-6), Nia Murray (items 5-6), Eifion Jones;

The Director of Corporate Services advised that the meeting would be recorded to assist with verifying the minutes.

1. **Apologies**

Louise Hughes, Naomi Luhde-Thompson.

2. **Declaration of Interest**

There was no declaration of interest in any item from a member or officer.

3. **Minutes**

Submitted The minutes of the Members' Working Group meeting held on 22 January 2025.

The minutes were *adopted*, and the Chairman signed them as a true record.

4. **National Parks Health Check**

Submitted - A report by Ruth Bradshaw and Gareth Ludkin of the National Parks Campaign

Reported:

- that the National Parks Campaign was an independent charity established in 1936 to advocate for the National Parks;
- that the report on Health Check of the National Parks was created to try to find out how well the National Parks in England and Wales supported the restoration of nature, habitats and species;
- that the report highlighted three basic issues:
 - limited control over what occurred on most land;
 - that the National Park model was devised for a very different era;
 - lack of resources for nature restoration;
- that four major improvements were needed, namely:
 - to clarify that National Parks were for nature
 - a new deal for National Parks
 - enforcing the law and creating new powers
 - a new "People's Charter".

Rory Francis from Cymdeithas Eryri *added* that:

- Cymdeithas Eryri was part of the National Parks Campaign
- and that they wished to collaborate more and more with the Park

There was a discussion on the presentation of the National Parks Campaign by the Members and members of staff, and the Chairman thanked the speakers for their presentation.

(The meeting rose for lunch at this point.)

5. **Update on parking and transport issues in the National Park**

Presented - A report from the Head of Partnerships, the Partnerships Project Manager and the Head of Property.

Reported:

- that the report was an advertisement and a guide to the Members' Development Day;
- that the Welsh Government (via Transport for Wales) had invested over £1.4M in various projects between 2020 and 2023;
- that the North Eryri Parking and Transport Provision Group had been established and that it brought together officers from Transport for Wales, Gwynedd Council, Conwy County Borough Council and the Eryri National Park Authority:
 - its responsibility was to develop a parking and transport provision plan for Northern Eryri and the associated transport centres, and

- the development and integration of the transport, travel and parking projects in accordance with the overall aim and plan to achieve strategic objectives
- but that this group had not succeeded in creating the Action Plan to date
- that Inspector Jason Diamond of the North Wales Police had been appointed, on a secondment basis, to support the National Park Authority and solve key problems and issues relating to visitor management, and that he had been pivotal in increasing the pressure on local and national authorities to reach a medium-to-long term solution for the area, as well as providing incredible support to communities during peak periods;
- updates on the areas of Ogwen, Pen y Pass, Nantgwynant, and Bala and Llangywer
- there had been research into the possibility of using ANPR (Automatic Number Plate Recognition) enforcement:
 - the advice received from the Counsel was positive – although it would not solve all the problems immediately;
 - that a balanced/hybrid approach would be best to start with, piloted first and introduced carefully.

Recommended: –

1. That Members note and discuss the progress achieved so far on the implementation of the sustainable parking and transport strategy.
2. That Members attend the Members Development Day which will include discussions on parking and sustainable transport, and is an opportunity to continue the discussion with Members on the challenges and practical issues that need to be considered.

Resolved: — to **approve** the recommendation.

6. **Plas Tan y Bwlch options**

Submitted: a report by the Chief Executive

Reported:

- that the Chief Executive, since taking up his role, had re-examined the Plas situation and noted:
 - the strong local feeling shown regarding the sale of the Plas
 - the role and purposes of the Authority
 - the serious financial situation the Authority was facing
- that he had concluded that the Authority should consider the option of keeping the Plas for the Authority's use, subject to securing grant funding from the National Lottery Heritage Fund.
- he envisioned the Plas as a mixed-use site, with community, educational, retail, cafe, open garden use as well as locating the Authority's office in the Plas.
- that the National Lottery Heritage Fund offered grants of up to £10M

- that the Authority would be looking for a grant of around £4M - £10M (and probably towards the upper end of that scale).
- that the process would roughly be:
 - (i) Expression of Interest – to submit a broad outline of the project to the Lottery for approval. A conclusion should be reached by May.
 - (ii) Submission of a Phase 1 application / Development Phase – it was anticipated that an application would be submitted by August 2025. It should be known by 31 December whether this had been successful or not. Success at this stage would lead to the National Lottery Heritage Fund funding the post of Project Officer, along with some capital to fund various required studies, allowing time and resources to prepare the full application.
 - (iii) Development Period – between 18 months and 2 years (which would be late 2026 and early 2027), before submitting an application for the full Delivery Period.
 - (iv) By early to mid-2028, it would be known whether the application for the full grant had been successful.
- following this course of action would provide an opportunity to protect and improve the landscape, wildlife and cultural heritage of a very special part of the National Park landscape.
- that expectations must be managed: that this option was entirely dependent on securing a very ambitious grant from the National Lottery Heritage Fund. If the grant application was not approved the Authority would have to sell the building and gardens or face serious financial consequences.
- the Chief Executive expressed his gratitude to the Plas staff for their professionalism during this challenging time.

Recommended: – that:

1. Officers investigate the retention of Plas Tan y Bwlch, subject to securing a grant from the National Lottery Heritage Fund, with a view to relocating offices from Penrhyndeudraeth to the Plas, and including a wider mix of uses for the property;
2. Officers pursue this with the National Lottery Grant application;
3. Officers discuss this option with the local community in a drop-in session on 20 March (already arranged) - ensuring at the same time that expectations are managed very carefully;
4. The Chief Executive report back to the Full Authority meeting in April on the findings of the above, with a view to making a formal decision on the immediate future of the Plas.

Resolved: — to **accept** the recommendation.

The meeting ended at 15:10



**MEMBERS WORKING GROUP
ERYRI NATIONAL PARK
Special Meeting
Wednesday 19 March 2025**

PRESENT:

Members appointed by Gwynedd Council

Councillors Elwyn Edwards, Annwen Hughes, Louise Hughes, Edgar Wyn Owen, Elfed Powell Roberts, Meryl Roberts, Einir Wyn Williams;

Members appointed by Conwy County Borough Council

Councillors Ifor Glyn Lloyd (Chairman), Jo Nuttall, Nia Owen;

Members appointed by the Welsh Government

Brian Angell, Tim Jones, Delyth Lloyd;

Officers

Jonathan Cawley, G. Iwan Jones, Dewi Aeron Morgan, Sian Owen, Edward Jones, Ioan Gwilym, Eifion Jones.

The Director of Corporate Services advised that the meeting be recorded to assist with verifying the minutes.

1. Apologies

Apologies were received from Councillors Delyth Lloyd Griffiths, John Pughe Roberts, and Naomi Luhde-Thompson.

2. Declaration of Interest

There was no declaration of interest in any item from any members or officers.

3. Update on Plas Tan y Bwlch

Presented: an oral report by the Chief Executive.

Reported: –

- that the Authority had held further discussions with the National Lottery, specifically to ask whether the present application would be affected by the fact that the Authority already had applications for Lottery grants for other projects;

- that the Lottery did not have major concerns about this, but care would be needed when submitting the application;
- that information about this option had been shared with the Authority's staff, and with the parties who had declared an interest in the Plas, and that they were happy with the development;
- that an Open Session had been arranged for 20 March 2025;
- the option would be presented fully to the Authority at the meeting of 30 April 2025;
- that the grant of £1.1M recently received from the Welsh Government was a one-off revenue grant, and that it would be a great help in the transition period between now and receiving any Lottery money;
- that a Declaration of Interest had been prepared, and that a session with the heads of the Authority's departments had produced a number of good ideas about what should be included in the application;
- that the Statement would be presented to the Lottery on Friday 21 March and would be distributed to Members thereafter.

Noted: –

- that some Members had concerns about the long-term viability of the scheme, and that the decisions had to be led by the head and not the heart
- the Chief Executive felt that such skepticism was healthy, but he believed that not submitting an application would raise questions about the purposes of the Park and that it could indeed be an exemplar project of updating such a building.

4. **Plas Tan y Bwlch Land**

Presented: a report from the Head of Property Service.

Reported:

- which land around Plas Tan y Bwlch would be recommended to be retained under the Authority's ownership if the Authority decided to sell the Plas.

Recommended: –

1. That Members note the report and information presented and consider the plan to be recommended for adoption at the Authority's meeting on 30 April 2025.
2. That the plan be shared publicly at the next drop-in session on 20 March.

Resolved:— to **approve** the recommendation.

The meeting ended at 12:15



**LOCAL JOINT WORKING GROUP
ERYRI NATIONAL PARK
Friday 14 March 2025
MINUTES**

PRESENT:

Employer Representative

Councillor Elwyn Edwards, Ms Naomi Luhde-Thompson;

Employee Representative - Unison

Aled Lloyd;

In Attendance

G. Iwan Jones, Eifion Jones.

The Director of Corporate Services advised that the meeting was being recorded to assist in verifying the minutes.

1. Chair

The Deputy Chief Executive stated that the usual procedure was that the Chair was held for a year, rotating alternatively between the Members and the Unions on an annual basis. He noted that the present meeting was the first meeting of the Local Joint Working Group since November 2023. An Authority Member chaired in 2023 and, since no meeting was held in 2024, a Member would chair this year again were the usual procedure to be followed strictly, depriving the Unions a year of holding the chair. This was felt to be unfair, and it was proposed that a Union member ought to chair this year.

Proposed: – to elect Aled Lloyd as Chair.

Resolved: — to accept the proposal, **and Aled Lloyd was duly elected as Chair of the Local Joint Working Group.**

Noted: the Deputy Chief Executive noted that the previous meeting had contained an update report on Human Resources and he proposed that it would be beneficial to present a further update to the Members and Unions.

Recommended: – to programme an Update Report on Human Resources matters to the Local Joint Working Group's next meeting.

Resolved: — **to approve** the recommendation.

2. **Apologies**

Councillors Ifor Glyn Lloyd, Einir Wyn Williams; Jon Cawley; Ms Celia Kelly, GMB; Mr. Colin Williams, Unison.

3. **Declarations of Interest**

No declarations of Personal Interests were made in respect of any item.

4. **Minutes**

The minutes of the Local Joint Working Group held on 17 November 2023 were accepted and the Chair signed them as a true record.

5. **Annual Report on the Social Partnership Duty**

Submitted: a report by the Deputy Chief Executive.

Reported:

- following recent legislation there was now a duty to prepare an annual report on the social partnership duty;
- that the legislation created a duty to consult when the Authority's Well-being Objectives were being reviewed;
- that the Authority reviewed the well-being objectives every 4-5 years and that a number of years would pass with nothing to report;
- that the Government's purpose in creating the legislation was to develop greater collaboration between Unions and Members;
- that the Authority had not reviewed its Well-being Objectives in the 2024-25 financial year;
- that the Authority had started the process of revising *Cynllun Eryri*, its National Park Management Plan, which would be held in the 2025-26 financial year;
- that *Cynllun Eryri* would feed into the development of the Authority's Statement of Well-being – which contains its Well-being Objectives and ways of working – to realise the Vision and ensure successful outcomes;
- that the Authority's intention, therefore, was to delay a review of the Authority's Well-being Objectives so as to ensure that a seamless golden thread would run between *Cynllun Eryri* and the Authority's Well-being objectives;
- it was anticipated that the process of formally reviewing the Authority's Well-being Objectives would commence in the 2026-27 financial year, and formal consultation would be undertaken with trade union representatives at that time;
- that the Authority had three Well-being Objectives:
 - Resilient Environments
 - Resilient Communities
 - Resilient Ways of Working
- that the three objectives remained appropriate and strong;
- that it was the intention to discuss the report with the Staff Forum.

Recommended: –

- (i) That the Local Joint Working Group discuss the contents of this report and if agreed that the same may, subject to Authority approval, be submitted to the Social Partnership Council as the Authority's Annual Report for the financial year 2024-25.

Resolved: — **to approve** the recommendation.

The meeting ended at 10.20