NOTICE OF MEETING

Eryri National Park Authority

Jonathan Cawley
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Meeting:	Eryri National Park Authority
Date:	Wednesday 23 September 2026
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
Rhys Evans, Salamatu Fada, Tim Jones,
Delyth Lloyd, Naomi Luhde-Thompson, Wyn Thomas.

This Agenda is also available in Welsh

A G E N D A

17. **Meetings of Other Organisations**
To receive oral reports from Members on any recent meetings which they have attended as representatives of the Authority.

Item No. 2

MEETING	Authority
DATE	23 September 2026
TITLE	**Chief Executive's Update**
REPORT BY	Chief Executive
PURPOSE	To update Members on some of the key strategic and corporate issues arising since the last meeting

1. INTRODUCTION

2. This report provides an update on some of the key strategic and corporate issues that have arisen since our last meeting on the 10 June. It is not intended to be an exhaustive list, more of a summary of some of the key issues over the last few weeks.

3. NATIONAL ISSUES:

4. Welsh Government

5. Meeting with the Cabinet Minister:

6. The Chairs and Chief Executives of each National Park Authority met with Llyr Gruffydd, the Cabinet Minister for Rural Resilience and Sustainability (CMRRS) last month. This was an initial introductory meeting with focus on how the National Park Authorities can potentially contribute to the Programme for Government, effective collaboration issues and issues relating to long term and sustainable funding. At the time of writing this report a follow up letter is being drafted to the CMRRS setting out the National Park Authorities' ambition along with more detail on how Authorities can contribute to the Programme for Government. I will endeavour to update Members on any feedback arising from this letter.

7. I'm pleased to say there was a commitment to meet every 6 months, and we look forward to a constructive working relationship with the Minister and the Welsh Government.

8. In addition, a letter was also sent to Heledd Fychan, Cabinet Minister for Culture and Sport, last month with specific reference to the Plas Tan y Bwlch Lottery Application, along with an invite to visit Plas. The Authority believe this project can make a significant contribution to the Welsh Government's 'Vision for Culture', upon which there is currently a call for evidence (and the Authority will be responding to this).

9. Climate & Nature Action Plan

10. The Welsh Government has started work on Wales's first Climate and Nature Action Plan, which will address climate change and nature loss together rather than as separate issues. Linked to this, the Welsh Government is establishing a Climate and

Nature Board, chaired by Cabinet Minister Llyr Gruffydd, to help shape the plan and hold delivery to account. The plan will be working towards the target of net zero by 2040 and substantive nature recovery by 2050.

11. This Plan will obviously be directly relevant to the work of the Authority, and we hope we can contribute positively towards it. We have referred to this in our letter to the Cabinet Minister and have enquired about the National Parks having a place on the Climate and Nature Board which is currently being established.

12. Members of the Senedd (MSs)

13. Under the new electoral system in Wales, there are now 2 Senedd constituencies within Eryri – Gwynedd Maldwyn and Bangor Conwy Môn, with 6 MSs in each one. We have written to all 12 MSs inviting them to visit and have a discussion about the Authority's work in general and any other relevant issues. To date we have met Beca Brown and Elwyn Vaughan (both Plaid Cymru MSs for Gwynedd Maldwyn) and Andrew Griffin (Reform, Gwynedd Maldwyn).

14. Welsh Government Consultations

15. The Authority will be responding to the following Welsh Government consultation papers which are currently open:

    a. Rural Proofing and Environmental Sustainability White Paper (deadline 14th October 2026)

    b. A vision for culture and sport in Wales: call for evidence (deadline 18 December 2026)

    c. Initial stages of the National Development Framework (deadline 20 November)

16. National Parks Wales Seminar, Bannau Brycheiniog, 8-9 July 2026

17. Bannau Brycheiniog National Park Authority hosted the above event in Llandeilo this year. The event opened with a video presentation by the Cabinet Minister for Rural Resilience and Sustainability and included site visits and presentations on National Park Partnerships, Charitable Trusts and income diversification opportunities.

18. Tirweddau Cymru Landscape Wales (TCLW) - Independent Task and Finish Group on improving the efficiency and modernisation of Designated Landscape bodies:

19. I believe there will be a draft report on this independent review led by Howard Davies in the Autumn. National Park Officers attended a meeting in July to provide initial feedback on an emerging draft. I will update Members once more details are known.

20. REGIONAL ISSUES

21. North Wales Corporate Joint Committee (CJC)

22. <u>June 2026 CJC Central Committee:</u>

23. The Chair and Vice Chair of the Central Committee were elected at the June committee – and these were the re-election of Cllr Mark Pritchard (Wrexham CBC) as Chair and election of Cllr Jason McClellan (Denbighshire CC) as Vice-chair.

24. The CJC Chief Executive presented a report on corporate planning, stating that its purpose was to put in order a clear framework for how the CJC will operate, prioritise its resources, and demonstrate accountability as it moves forward to the next stage of regional delivery. The decision on this item was deferred to get a better understanding from the new Welsh Government about their views in supporting this model of funding

the Local Growth Fund. I believe there will be a further report on this at the next meeting later this month.

25. CJC – Strategic Planning, Strategic Transport and Economic Well-Being Updates

26. Transport Sub-committee: Meeting of the 13th July, 2026

- Cllr David Bithell was elected as Chair of the Sub-Committee for 2026/27 and Cllr Glyn Banks was elected as Vice-Chair.
- The Monitoring and Evaluation Plan for the Regional Transport Plan and the schemes funded by the Regional Transport Fund were approved, including the roles and responsibilities of the relevant partners.
- Members noted the content of a report informing of an audit of Regional Transport Planning in North Wales by Audit Wales that took place in May and June 2026.
- A recommendation to the Corporate Joint Committee will be made requesting that authority be delegated to the Chief Executive, in consultation with the Chair of the Strategic Transport Sub-Committee, the Monitoring Officer, the Chief Finance Officer and relevant local authority transport leads, to approve and submit regional change requests to the Welsh Government in respect of the in-year management of the Regional Transport Fund programme.

27. Planning Sub-committee: Meeting of the 1st July, 2026

- Elected Councillor Nicola Roberts as Chair of the Sub-Committee for 2026/27 and Councillor Hugh Jones as Vice-Chair.
- Update was given on the position of the Strategic Development Plan and next steps. Work over the next 12 months will focus on background evidence gathering, integrated impact assessment scoping report, main issues, growth and spatial options, call for sites and the development and assessment of growth and spatial options.
- The forward work programme and schedule was presented.

28. Economic & Well-being subcommittee: Meeting's of the 15th May 2026, 12th June 2026 & 17th July 2026

- Quarter 4 performance report was presented.
- Approval of the North Wales Skills and Employment Plan 2026-28
- Local Growth Fund in North Wales – work to continue to ensure advance planning for greater regional collaboration from 2027/28
- North Wales Growth Deal – Cost Inflation Reserve agreed to support approved projects for increased costs that can not be mitigated to ensure projects move forward.
- Matters / sites of interest relevant to Eryri: none.

29. LOCAL ISSUES:

30. Staff Recruitment

31. I am pleased to announce that the Eryri Leadership Team is up to full capacity following the commencement of Bethan Hughes as Director of Corporate Services and Sarah Roberts as part-time administrative support.

32. I'm also pleased to announce and welcome the following new staff to the Authority:

- Bryan Griffiths, Welcome & Engagement Officer, Yr Ysgwrn
- Robin Jones – IT Support Technician
- Alex Haycock, Sustainable Tourism Officer (maternity cover)
- Tiffanny Kendall, Planning Technician
- Rhian Rowlands, Head of Administration and Customer Care
- Morgan Whitley, Forestry Apprentice
- Ned Feesey, Project Officer, Regenerative Farming INRS
- Seren Jones, Digital Content Officer

33. The following staff have left the Authority and I would like to thank them for their contribution to our work:

    - Seren Moody, Forestry Apprentice
    - Sara Williams, Digital Content Officer

34. Plas Tan y Bwlch Lottery Application

35. The above Lottery application was submitted to the National Lottery Heritage Fund at the start of last month. A separate update report will be provided by the Director of Land Management to this committee meeting. We expect to be notified of a decision by the end of the year.

36. National Lottery Heritage Fund – Landscape Connections

37. Members will be aware that a £10M Landscape Connections bid led by the Woodland Trust on the conservation of temperate rainforests in the Mawddach, Dwyryd and Glaslyn River catchments was submitted earlier in the Summer. Eryri are a core partner along with the RSPB, Plantlife and the National Trust.

38. A decision may have been reached by the time of this Committee. A verbal update will be provided at the meeting.

39. Siarter Twf

40. In July, Eryri became the first National Park Authority in Wales to sign ‘Siarter Twf - The Welsh Language in the Workplace Charter’, developed by TUC Cymru. The Growth Charter was developed by TUC Cymru as an enabling framework that helps workers, their trade unions and employers work together to create inclusive bilingual workplaces and increase the use of Welsh at work. The charter is based on four core principles: Welsh language growth and rights, inclusion and linguistic justice, leadership and accountability, and continuous learning and confidence building.

41. This cements our commitment to promoting the Welsh language in the workplace and ensuring that staff are supported to use, develop and build confidence in their Welsh language skills, along with contributing towards the goals of Cymraeg 2050 and the national ambition of reaching one million Welsh speakers.

42. Wildfires

43. Members will be aware of the wildfires that have impacted Eryri, and much of Wales, following the prolonged hot and dry weather this year. At present, the National Park Authority doesn’t have a formal role in terms of either land management or responding in the case of a fire. Discussions have commenced with statutory and non-statutory bodies to establish whether we can contribute to trying to manage what will likely be an increasing problem in future years. In view of finite resources, we are taking a strategic

and proportionate approach to this issue and will be able to report back to Members on this issue in a future meeting.

44. Ffermio Bro

45. The Ffermio Bro officers continue to successfully roll out the Ffermio Bro scheme – and as Members will be aware this also includes supporting the scheme within the National Landscapes of both Ynys Môn and Llŷn. Members will have had a glimpse of the scheme in action during the Member Development Day back in June, when we visited Pen yr Allt Uchaf Farm in Betws-y-Coed. The demand for the Ffermio Bro projects is outstripping the allocated £1.13M capital budget for years 2 and 3, which demonstrates the significant interest in sustainable food production, responding to the climate emergency and to helping reverse the decline in biodiversity. As Chair of the Ffermio Bro Panel I can confirm it is very positive to see the landscape scale collaboration between farms and farmers that this programme seeks to develop.

46. Police Secondment

47. Members will be aware of the secondment of Inspector Jason Diamond, North Wales Police to the National Park Authority in Summer 2024. This secondment has focused on a variety of issues within Eryri – with primary focus on traffic and transport and visitor management issues. The secondment has been a great success with the provision of expert advice and representation on a variety of issues. We hope to be able to continue working with North Wales Police with similar arrangements in the future – and will update Members as this develops.

48. I would also like to take this opportunity to thank Jason for his contribution to the work of the Authority and wish him all the best in his retirement.

49. Eryri's 75th anniversary

50. <u>UK Event at the Peak District National Park:</u>

51. I had the pleasure of attending an event to celebrate the 75th anniversary of the first 4 National Parks (Peak District, Lake District, Eryri and Dartmoor) to be designated in Britain, that took place in Bakewell, Peak District in July. The Peak District NPA led on this with support from Eryri, the Lake District and Dartmoor NPAs. The event was a celebration of the history of National Parks and included the publication of an independently commissioned booklet (author, Andrew McCloy) looking into the history and creation of National Parks, successes along the way and some recommendations for the future. Speakers included Mary Creagh (National Parks Minister for England), Andrew McCloy (author of the booklet), Simon Pickering (Head of Designated Landscapes and Countryside Access, Welsh Government) as well as Youth Voices for the Peak District.

52. <u>Eryri Event – 'Miri Medi', Yr Ysgwrn 26th September</u>

53. In additional to the event in the Peak District, Eryri have organised our own celebratory event, Miri Medi which will take place at Yr Ysgwrn on the 26th September – and will include live music, guest speakers, partner stalls, food & drink, old machinery and guided walks. I hope to see many of our Members at this event – and I would also like to thank all the Members who have offered to volunteer and help on the day.

54. <u>Twinning Arrangement with Parque Nacional Los Alerces</u>

55. At the Miri Medi event, Eryri will also be signing a twinning agreement with Los Alerces National Park, which will aim to learn best practice from each other on biodiversity, cultural heritage, climate change, visitor management and linguistic issues.

56. <u>Publication of new Book: '*Eryri – A Living Legacy*'</u>

57. The Authority also commissioned the publication of a book – “Eryri: A Living Legacy” – to mark Eryri’s 75th anniversary, and this was officially launched at Yr Ysgwrn in June. Each chapter is based on one of Eryri’s ‘Special Qualities’ and different independent writers have contributed to each chapter. The book is an excellent celebration of the National Park with wonderful writing and stunning photographs – well worth a read.

58. **Recommendation**

59. For Members to note the update report on some of the strategic and corporate issues since our last meeting and raise any relevant questions or issues.

MINUTES
ANNUAL GENERAL MEETING
ERYRI NATIONAL PARK AUTHORITY
WEDNESDAY 10 JUNE 2026
National Park Office

PRESENT:

Members appointed by Gwynedd Council
Councillors Elwyn Edwards, Delyth Lloyd Griffiths, Annwen Hughes, Louise Hughes, Edgar Wyn Owen, Elfed Powell Roberts, 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
Rhys Evans, Salamatu Fada, Tim Jones, Delyth Lloyd, Naomi Luhde-Thompson, Wyn Thomas;

Officers
Jonathan Cawley, Iwan Jones, Bethan Hughes, Keira Sweenie, Naomi Jones, Dewi Aeron Morgan, Sian Owen, Edward Jones, Nia Roberts, Eifion Jones.

Also Present
Mark Jones (Independent Member)

1. **Chair**

The Director of Corporate Services Designate outlined the procedure for the Authority Chair election. She announced that, in accordance with Standing Orders 5.2 and 5.3, nominations for Councillors Ifor Glyn Lloyd and Edgar Wyn Owen had been received.

The two were invited to address the meeting and both gave presentations.

A vote was held and Ifor Glyn Lloyd was ***elected*** Chair of the Authority.

The Chair thanked the Members for their support.

2. **Vice-Chair**

The Director of Corporate Services Designate outlined the procedure for the Authority Vice-chair election. She announced that, in accordance with Standing Orders 5.2 and 5.3, two had been nominated as Vice-Chair, namely Ifor Glyn Lloyd and Edgar Wyn Owen. As Ifor Glyn Lloyd had just been elected as Chair, one nomination remained for Vice-chair, namely Edgar Wyn Owen.

Edgar Wyn Owen was therefore ***elected*** Vice-chair of the Authority.

The Vice-chair thanked the Members for their support.

The Director of Corporate Services Designate announced that the meeting would be webcast and would subsequently be available online.

3. **Apologies for absence and Chair's Statements**

Apologies were received from Councillor Meryl Roberts.

The Chair thanked the Members for their support. He thanked the former chair, Edgar Wyn Owen, for his leadership as Chair of the Authority over the years and for his personal support and guidance to him while he was Vice-Chair.

Bethan Hughes was welcomed to the meeting in her new role as Director of Corporate Services Designate.

Best wishes were conveyed to Iwan Jones on his retirement and all the best in his *campervan*!

Condolences were extended to Sian Owen, Head of the Finance Department, on the recent loss of her father.

4. **Corporate Update**

Submitted – an oral update by the Chief Executive.

He *congratulated* Ifor Glyn Lloyd on his election as Chairman and Edgar Wyn Owen as Vice-chair;

Reported:

- a Drop-in Session was held at the Plas, and the response had been good;
- Peter Lord gave a lecture at Penrhyndeudraeth Memorial Hall. There had been some difficulty with translation, and he thanked Naomi Jones for stepping in and providing translation at the time;
- he had attended a meeting with Nature Service Wales, which was a new cross-Wales initiative; it had received a grant of £0.5M from the National Lottery, and he hoped to work with the Service;
- this was the last Authority meeting for Iwan Jones, the Director of Corporate Services. He thanked him for all his service over the years and wished him well on his retirement.

  In response, Iwan Jones thanked the Chief Executive and Members. He said that he had seen 7 Chairpersons during his time with the Authority, that he had seen quite a bit of change, and consistency as well. He noted that the Standards Committee had not been required to conduct a single investigation during the time he had worked for the Authority and this was proof of the commitment of the Members.

5. **Public Question Time**

No question had been received from the public.

6. **Declaration of Interest**

No declaration of interest was received.

7. **Membership of the Authority**

Submitted – a report by the Chief Executive on the current membership of the Authority, for information, and he asked Members to confirm that their details were correct.

Noted: the last paragraph of the report was incorrect and only the name and email address of Members would be published on the Authority's website.

Resolved: — **to note** the report**.**

8. **Minutes**

Submitted: minutes of the Authority's meeting held on 29 April 2026.

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

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

None

10. **Action Sheet**

The Action Sheet was *submitted* by the Director of Corporate Services Designate.

Noted – no item herein.

11. **Appointment of Members to serve on Committees, Panels, Working Groups, and to represent the Authority externally**

Submitted – a report by the Chief Executive stating that Members must be appointed to serve on Committees, Panels, Working Groups, and to represent the Authority externally

Reported:

- the terms of reference of Plas Tan y Bwlch Management Board were due to be reviewed; a report relating to this would be submitted to the Authority in September.

Agreed:

- to research the creation of a Steering Group or a Nature Task and Finish Group specifically (either as a separate group or as part of the Climate Change group), and to report to the Authority's September meeting with a recommendation.

Resolved: — to **appoint** Members as follows:

1. COMMITTEES

1.1 **Planning and Access Committee** — All Members of the Authority (8 meetings per year)

1.2 **Performance and Resources Committee** — All Members of the Authority (3 meetings per year)

1.3 **Standards Committee** — 3 Authority Members – for a period of 4 years (2 meetings per year)

2 appointed by a Local Authority:

(1) Cllr. Elfed Powell Roberts (until 13/06/30)
(2) Cllr. Nia Owen (until 12/11/28)

1 by Welsh Government:

(1) Ms Naomi Luhde-Thompson (until 12/11/28)

3 Independent Members:

(1) Mr Mark Jones (until 25/04/28)
(2) Mr Robert Gwilym Evans (until 29/04/29)
(3) Vacant

2. PANELS

2.1 **Single Status Scale Appeals Panel** — 3 Members+2 Reserve Members (to meet as required)

The Members and Reserve Members should be selected from the Standards Committee, and chosen by that Committee

2.2 **Inspection Panels**

North

(1) Cllr. Edgar Wyn Owen
(2) Cllr. Einir Wyn Williams
(3) Cllr. Ifor Glyn Lloyd
(4) Cllr. Jo Nuttall
(5) Cllr. Nia Owen
(6) Mr Rhys Evans
(7) Dr. Salamatu Long
(8) Ms Naomi Luhde-Thompson
(9) Mr Wyn Thomas

Southern:

(1) Cllr. Elwyn Edwards
(2) Cllr. Delyth Lloyd Griffiths
(3) Cllr. Annwen Hughes
(4) Cllr. Louise Hughes
(5) Cllr. Elfed Powell Roberts
(6) Cllr. John Pughe Roberts
(7) Cllr. Meryl Roberts
(8) Mr Tim Jones
(9) Ms Delyth Lloyd

2.3 **Ffermio Bro Advisory Panel**

(1) Dr. Salamatu Fada
(2) Mr Tim Jones (deputy)

3. **WORKING GROUPS**

3.1 **Members' Working Group** — All Members of the Authority (8 meetings per year)

3.2 **Local Joint Working Group** — 4 Members (2 Meetings per year)

3 appointed by a Local Authority:

(1) Cllr. Ifor Glyn Lloyd
(2) Cllr. Elwyn Edwards
(3) Cllr. Einir Wyn Williams

1 from Welsh Government:

(1) Ms Naomi Luhde-Thompson

4 Trade Union Representatives allocated according to the Working Group Constitution

3.3 **Yr Ysgwrn Management Board** - 3 Member of the Authority (to meet as required)

2 appointed by a Local Authority:

(1) Cllr. Elfed Powell Roberts
(2) Cllr. Elwyn Edwards

1 from the Welsh Government:

(1) Ms Naomi Luhde-Thompson

3.4 **Plas Tan y Bwlch Management Board** — 3 Authority Members (to meet as required)

(1) Cllr. Meryl Roberts
(2) Mr Tim Jones
(3) Cllr. Elfed Powell Roberts

4. AUTHORITY'S ADVISORY COMMITTEES

4.1 **Celyn, Tegid and Tryeryn Advisory Conference** — 4 Members of the Authority (to meet as necessary)

3 appointed by a Local Authority:

(1) Cllr. Elwyn Edwards
(2) Cllr. Ifor Glyn Lloyd
(3) Cllr. John Pughe Roberts

1 from Welsh Government:

(1) Mr Rhys Evans

4.2 **Fforwm Eryri** — 5 Members of the Authority (4 meetings per year – quarterly)

Chair

Vice-chair

2 appointed by a Local Authority:

(1) Cllr. Annwen Hughes
(2) Cllr. Meryl Roberts

1 from the Welsh Government:

(1) Ms Delyth Lloyd

4.3 **Local Access Forums** — 2 Members of the Authority (4 meetings per year – quarterly)

1 Member on the Southern Access Forum:

(1) Cllr. John Pughe Roberts

1 Member on the North Wales Access Forum:

(1) Mr Tim Jones

4.4 **Strategic Planning Sub-Committee (SPSC)** — 1 Member of the Authority

One member to be chosen from among the following:

(i) The Chair of the Authority

(ii) The Vice-chair of the Authority

(iii) The Chair of the Planning and Access Committee

(1) The Chair of the Authority

4.5 **Northern Joint Corporate Committee (CJC)** — Chair of the Authority

The Chair has been co-opted onto the following sub-committees:

(i) Economic and Welfare Sub-Committee

(ii) Transport Sub-Committee

5. TASK AND FINISH GROUPS AND STEERING GROUPS

5.1 **Asset Subgroup** — 6 Members of the Authority

(1) Cllr. Delyth Lloyd Griffiths
(2) Cllr. Meryl Roberts
(3) Cllr. Einir Wyn Williams
(4) Cllr. Nia Owen
(5) Mr Tim Jones
(6) Mr Wyn Thomas

5.2 **Carbon Accounting and Climate Change Steering Group** — 5 Members of the Authority

(1) Cllr. John Pughe Roberts
(2) Ms Delyth Lloyd
(3) Mr Tim Jones
(4) Ms Naomi Luhde-Thompson
(5) Dr. Salamatu Fada

5.3 **Place Names' Steering Group** — 3 Members of the Authority

(1) Cllr. Elwyn Edwards
(2) Cllr. Einir Wyn Williams
(3) Cllr. Nia Owen

6. OTHER ORGANISATIONS

6.1 **Trawsfynydd Site Stakeholder Group** (1 Member) – Ms Delyth Lloyd

6.2 **Joint Council of Wales** (1 Member) – Cllr. Louise Hughes

6.3 **National Parks Campaign** – It was agreed that the 3 National Park Authorities of Wales would be represented by a Member of the Authority holding the National Parks Secretariat for Wales (1 Member) – Mr Tim Jones

6.4 **Welsh Alliance for Designated Landscapes** (1 Member) – Mr Tim Jones

6.5 **Welsh Local Government Association Council** (1 Member) – Cllr. Louise Hughes

6.6 **Llŷn and Sarnau Peninsula SPA** (1 Member) – Cllr. Louise Hughes

6.7 **Eryri Transport, Parking and Active Travel Delivery Group** (1 Member) – Cllr. Einir Wyn Williams

6.8 **Energy Island Programme Strategic Forum** (1 Member) – Cllr. Elfed Powell Roberts

6.9 **Dyfi Biosphere Partnership** (1 Member) – Cllr. Louise Hughes

6.10 **Cambrian Coast Rail Liaison Conference** (1 Member) – Cllr. Meryl Roberts

(Coun. Delyth Lloyd Griffiths in reserve)

12. **Members' Attendance**

Submitted – a report by the Director of Corporate Services Designate on the attendance of Members at the meetings of the Authority and Committees from 1 April 2025 to 31 March 2026.

Resolved: — **to note** the report, for information**.**

13. **Annual Report to the Authority**

Submitted – a report by the Chair of the Standards Committee, who reported on the Committee's activities during the year.

The Director of Corporate Services Designate *thanked* Mr Mark Jones, Chair of the Standards Committee for his report and for his work as Chairman.

Recommended: – to discuss and agree on the content of the report

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

14. **Welsh Language Standards**

Submitted - a report by the Head of Administration and Customer Care

Reported:

- the Authority was required to produce an annual monitoring report on its performance against the Welsh Language Standards to which the Authority was subject under the Compliance Notice served on the Authority by the Welsh Language Commissioner;
- the report was divided into three parts, namely:
  - The Executive Summary, which summarized the main issues of importance in relation to the Welsh language raised during the year;
  - A brief summary of the Authority's performance against the 176 standards imposed on the Authority;
  - an Appendix, which gave data on the Authority's staff and their ability to speak Welsh.

The report was discussed and it was *explained*:

- the aim of the Chwalu Mythau / Myth Busting project was to show that one's ability in Welsh did not have to be perfect before using it, and to show that the Welsh language was useful in getting a job.

Recommended: – that the Authority approve the report and authorises the Head of Administration and Customer Care to publish it on the Authority's website

Resolved: — **To Accept** The Recommendation.

15. **Annual Governance Statement 2025/26**

Submitted – a report by the Head of Administration and Customer Care

Reported:

- the production of an annual Statement on Internal Control (SIC) was required by the Accounts and Audit (Wales) Regulations 2014
- the statement provided a summary of all major governance issues that occurred over the last financial year;
- the statement would form part of the Authority's final accounts for 2025-26;

Recommended: – that the Authority approve the Annual Governance Statement for the financial year 2025/26.

Resolved: — **To Accept** The Recommendation.

16. **Performance Indicators**

Submitted - a report by the Chief Executive

Reported:

- the report had already been submitted to the Welsh Government and was being submitted to the Authority for information.

The reported was *discussed* and it was *noted*:

- reducing car use in a rural area was very difficult, but the Local Development Plan and Cynllun Eryri were opportunities to consider the matter.

Recommended: – that Members note the content of the Indicators in Appendix 1.

Resolved: — **To Accept** The Recommendation.

17. **Plas Tan y Bwlch Development Project**

Submitted - a report by the Director of Land Management

Reported – The latest situation

The reported *was discussed* and it was *noted*:

- Keeping engagement and interest in a project for such a long time period was a big problem, one of which the project team was acutely aware

Recommended: – that Members approve the project for submission to the National Lottery Heritage Fund in the form of a development phase application in August 2026, with a further update to be submitted to the Authority's meeting in February 2027.

Resolved: — **To Accept** the Recommendation.

18. **Asset Management Policy, Strategy and Plan 2026-31**

Submitted – a report by the Head of Property Service

He *thanked* the Assets Sub-Group for their detailed work in discussing and preparing the document.

Recommended: – that Members accept and adopt the document, "Asset Management Policy, Strategy and Plan 2026-2031" as recommended by the Asset Sub-Group.

Resolved: — **To Accept** The Recommendation.

19. **Information and Communication Systems Strategy 2026-31**

Submitted - a report by the Head of Information and Communication Systems

Reported - the main objectives of the strategy were to:

- strengthen cyber security
- modernize the systems and consider Artificial Intelligence (AI)
- improve the digital service
- develop staff and Members’ skills

The reported *was discussed and it was noted*:

- Data Centres for Artificial Intelligence (AI) used a lot of energy and water and there was an environmental cost to using AI;
- AI was likely to continue and guidance on its use should be obtained from a specialist;
- the Authority had an internal policy on AI;

Recommended: – that Members adopt the information and communication systems strategy for the Authority for the next 5 years.

Resolved: — **To Accept** The Recommendation.

20. **Car Parks – Opening Hours**

Submitted - a report by the Chief Executive

Reported:

- the aim was to
    - allow overnight parking for those who wished to use the Park, but prevent the use of the car parks as camping places, and
    - ensure that the decision made brought economic benefit to the local communities;
- there was a danger of transferring the problem to other places;
- It would take time to collaborate with other bodies and organisations to resolve the problem.

The report *was discussed* and it was *noted*:

- That this was a multi-faceted problem;
- The Authority should seek to learn from national parks in other areas that have had to face similar situations;
- Consideration should be given to whether a change in the Authority's planning policy might provide ways to alleviate the problem;
- Consideration should be given to creating a task group or steering group to investigate the issue.

Recommended: – that Members endorse the following recommendations, namely to:

a. Continue to use the car park 24 hours a day throughout the National Park (except (c) below);

b. Undertake a review of car parking throughout the National Park, with the aim of finding solutions to manage and mitigate the effects of overnight camping in Authority-owned car parks (and possibly other car parks) – report back to Members by the Authority's meeting in September;

c. Close the Llyn Tegid and Llangywer car parks for 2 hours in the middle of the night (for example, between 01:00 and 03:00) as a 12-month pilot study, with a view to attempting to control overnight camping in these specific locations. The conclusion of the pilot study would be reported back to Members at the December meeting of the Members Working Group;

ch. To report to the Authority's meeting in September proposing a suitable structure – a Parking (or Transport) Task and Finish Group/Steering group – to progress this work.

Resolved: — **To Accept** The Recommendation.

21. **Performance and Resources Committee Minutes**

Submitted - minutes of the Performance and Resources Committee held on 11 March 2026 for information.

Resolved: **— to note** the minutes.

22. **Members' Working Group Report**

Submitted - a report on the Members' Working Group meeting held on 25 March, 13 May 2026.

Resolved: **— to note the** report.

23. **Standards Committee Report**

Submitted - a report of the Standards Committee meeting held on 27 March 2026.

Resolved: **— to note the** report.

24. **Local Joint Working Group Report**

Submitted - a report on the Members' Working Group meeting held on 20 March 2026.

Resolved: **— to note the** report.

25. **Meetings of Other Organisations**

Reported - no Member had attended any meeting of any other organisation since the previous meeting of the Authority.

The meeting ended at 12:15

TAFLEN WEITHREDU – ACTION SHEET

AUTHORITY MEETING – 10.06.26

ITEM NO. AND TITLE	DECISIONS / OBSERVATIONS	ACTIONS	RESPONSIBLE OFFICER	UPDATE or COMPLETION DATE	REMOVE FROM ACTION LOG
11. Appointment of Members to serve on Committees, Panels, Working Groups, and to represent the Authority externally **3.4 Plas Tan y Bwlch Management Board**	To review the Management Board's terms of reference and, possibly, increase the membership number (subject ti the review's findings)	Present a report to the Authority meeting in September.	Bethan Hughes and Naomi Jones	Sept 26 A discussion paper will be presented to the Members' Working Group in October, followed by the Authority meeting in December	
11. Appointment of Members to serve on Committees, Panels, Working Groups, and to represent the Authority externally **5. Task and Finish Groups and Steering Groups**	Establish a Nature Task/Steering Group – either by combining it with, or placing within, the Carbon Account Steering Group, or by creating a separate one	Present a recommendation to the Authority in September	JC	Sept 26 A discussion paper will be presented to the Members' Working Group in October, followed by the Authority meeting in December	
20. Car Parks – Opening Hours	Create a Parking (or Transport) Task Group / Steering Group	Present a recommendation to the Authority in September	JC	Sept 26 A discussion paper will be presented to the Members' Working Group in October, followed by the Authority meeting in December	

TAFLEN WEITHREDU – ACTION SHEET

MEMBERS' WORKING GROUP MEETING – 24.06.26

ITEM NO. AND TITLE	DECISIONS / OBSERVATIONS	ACTIONS	RESPONSIBLE OFFICER	UPDATE or COMPLETION DATE	REMOVE FROM ACTION LOG
5. Changes to the Town and Country Planning (General Permitted Development) (Amendment) (Wales) Order 2026	The Government should be asked to reconsider increasing the total number of days any land within the Park can be used as a recreational campsite from 28 to 60, as is the case elsewhere	To ask the Welsh Government to increase the total number of days permitted for using any land as a recreational campsite within the Park from 28 days to 60 days per year.	KS	Director of Planning and Partnerships (KS) has contacted the Welsh Government.	**Remove**
6. Draft response to the Proposed Visitor Levy Consultations in Conwy Council and Gwynedd Council	A comment should be added to the response stating that the levy should be extended to the whole of Wales, making it easier to implement.	Edit the response	KS	Responses sent to Gwynedd and Conwy Councils' consultations. Copied to Anglesey for their information	**Remove**
8. Introducing the Performance and Development Review System (APD) for Members	Present the Performance and Development Review (PDR) System to Members for adoption	Present a report to the Authority to adopt the plan Edit and simplify the documents Amend the self-assessments to include the Members' day-to-day work	JC (&EJ?)	Sept 26 Report will be presented to Septe Authority meeting	**Remove**

TAFLEN WEITHREDU – ACTION SHEET

PERFORMANCE AND RESOURCES COMMITTEE MEETING – 15.07.26

ITEM NO. AND TITLE	DECISIONS / OBSERVATIONS	ACTIONS	RESPONSIBLE OFFICER	UPDATE or COMPLETION DATE	REMOVE FROM ACTION LOG
7. Head of Internal Audit Annual Report	that the Chief Executive reviews the "Project Management Toolkit" approved in 2019	Present a report to the Authority meeting	JC	A report will be presented at the December Authority meeting.	

Eryri National Park Authority – Audit Plan 2025

Audit year: 2025 and 2026

Date issued: September 2026

Contents

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

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For further information, or if you require any of our publications in an alternative format and/or language, please contact us by telephone on 029 2032 0500, or email info@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.

Introduction

Catherine Mealing-Jones

Auditor General for Wales

I am pleased to share my latest Audit Plan with you. Given the continued delays to the financial audit timetable, this audit plan covers the audit of the 2024-25 financial statements and the 2026-27 performance audit programme.

My audit team has developed the Plan following a structured and risk-based planning process, which will remain ongoing throughout the audit. My Code of Audit Practice provides further detail on how my audit and certain other functions are to be carried out by my auditors.

At the core of all our work is our commitment to maintaining the highest standards of professional integrity, objectivity, independence and audit quality. Our three lines of assurance model (page 22) sets out how we will ensure those standards of quality are met. Our latest annual quality report, provides more information about our audit quality arrangements.

My audit team will work constructively with your staff to understand the issues you are facing, ensure the audit process operates as smoothly as possible, and provide valuable insights about any areas for improvement.

My local performance audit work programme, as outlined in this Plan, sits alongside other national audit work that may include coverage of your organisation. Local performance audit work may also inform wider national reporting.

Should you have any questions about your audit my audit team will be happy to discuss them with you. They will also keep you regularly updated as work progresses.

Our aims and ambitions

Our purpose

- Assure people that public money is being managed well
- Explain how that money is being spent
- Inspire the public sector to improve

Our vision

- Fully exploiting our unique perspective, expertise and depth of insight
- Strengthening our position as an authoritative, trusted and independent voice
- Increasing our visibility, influence, and relevance
- Being a model organisation for the public sector in Wales and beyond

Our areas of focus

- A strategic, dynamic, and high-quality audit programme
- A targeted and impactful approach to communications and influencing
- A culture and operating model that enables us to thrive

You can find out more about Audit Wales in our Annual Plan 2026-27 and our Strategy 2022-27.

Financial audit work

Audit of financial statements

I am required to issue a report on your financial statements which includes an opinion on their 'truth and fairness' and their proper preparation in accordance with accounting and legal requirements.

I will also report by exception on a number of matters which are set out in more detail in our Statement of Responsibilities.

In addition to my responsibilities for auditing Eryri National Park Authority's (the Authority) Financial Statements I also have a responsibility for responding to questions and objections about the accounts from local electors (additional fees will be charged for this work, if necessary).

There have been no limitations imposed on me in planning the scope of this audit.

Financial statements materiality

I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. Materiality applies not only to financial misstatements, but also to disclosure requirements and adherence to the applicable accounting framework and law.

I set planning and performance materiality to:

- Determine the level of misstatement that could cause the user of the accounts to be misled;
- Assist in the scoping of our audit approach and resultant audit tests;
- Determine sample sizes;
- Assess the effect of known and likely misstatements in the financial statements; and
- Report to those charged with governance any unadjusted misstatements above a trivial level, our reporting threshold.

The levels at which I judge such misstatements to be material is set out below.

Planning materiality

Represents 2% of gross expenditure based upon 2023-24 audited financial statements

£235,000

Reporting threshold (trivial)

Represents 5% of materiality

£12,000

There are some areas of the accounts that may be of more importance to the user of the accounts, and we have set a lower materiality level for these:

Remuneration report	Related party disclosures
£1,000	£10,000 (individuals)

My audit team will assess materiality levels throughout the audit.

Significant financial statements risks

Significant risks are identified risks of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum of inherent risk or those which are to be treated as a significant risk in accordance with the requirements of other International Standard on Auditing (ISAs). The ISAs require us to focus more attention on these significant risks.

Risk of management override

The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.32-33].

Our planned response

My audit team will:

- test the appropriateness of journal entries and other adjustments made in preparing the financial statements;
- review accounting estimates for bias; and
- evaluate the rationale for any significant transactions outside the normal course of business.

Other areas of focus

I set out below other identified risks of material misstatement which, although not determined to be significant risks as above, I would like to bring to your attention.

Valuation of pension fund net liability/surplus

The Local Government Pension scheme (LGPS) and pension fund liability as reflected in the financial statements are material estimates.

The nature of this estimate means that it is subject to a high degree of estimation uncertainty as it is sensitive to small adjustments in the assumptions used in its calculation.

The impact of economic conditions, particularly interest rate levels have a significant impact on the liability. At 31 March 2024 for example, the liability was in fact a surplus, primarily due to higher interest rates.

There are also several legal cases potentially impacting on the valuation of the net liability.

There is a risk therefore that the liability/surplus is materially misstated.

Our planned response

My audit team will:

- evaluate the instructions issued by management to their management experts (actuary) for this estimate and the scope of the actuary's work;
- assess the competence, capabilities and objectivity of the actuary who carried out the valuations;
- assess the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability;
- test the accuracy of the pension fund net liability and disclosures in the financial statements with the actuarial report from the actuary;
- assess the reasonableness of the assumptions made by the actuary by reviewing the report of the consulting actuary (auditor's expert) and undertaking any additional procedures required; and
- assess whether any legal cases could have a material impact on the net liability, and if so, confirm that this has been appropriately recognised and disclosed within the financial statements.

Valuation of land and buildings

The value of land and buildings reflected in the balance sheet and notes to the accounts are material estimates.

Land and buildings are required to be held on a valuation basis which is dependent on the nature and use of the assets. This estimate is subject to a high degree of subjectivity, depending on the specialist and management assumptions, and changes in these can result in material changes to valuations.

Assets are required to be revalued every five years, but values may also change year on year, and there is a risk that the carrying value of assets recognised in the accounts could be materially different to the current value of assets as at 31 March 2025, particularly in the current economic environment.

My audit team will:

- review the information provided to the valuer to assess for completeness;
- evaluate the competence, capabilities and objectivity of the professional valuer;
- test a sample of assets revalued in the year to ensure the valuation basis, key data and assumptions used in the valuation process are reasonable, and the revaluations have been correctly reflected in the financial statements; and
- test the reconciliation between the financial ledger and the asset register.

Senior officer remuneration

There were appointments to senior posts during 2024-25.

There is a risk that these are not appropriately disclosed in the financial statements. As remuneration paid to senior officers continues to be of high interest and is material by nature there is a risk that even low value errors result in a material misstatement.

Our planned response

My audit team will:

- understand the movements in the senior management team during 2024-25;
- ensure that remuneration disclosed is consistent with supporting evidence;
- ensure that amounts paid are consistent with those approved by the Authority; and
- ensure that disclosures are complete based on the team's knowledge and are prepared in accordance with requirements.

Implementation of International Accounting Standard (IFRS) 16 - Leases

Local Government bodies are required to adopt IFRS16 Leases from 1 April 2024.

This significantly changes the accounting treatment and disclosures required for leased assets and means that most leases will result in an asset and liability on balance sheets.

There is a risk that the requirements of the IFRS are not appropriately adopted and as a result the financial statements are materially misstated.

Our planned response

My audit team will:

- review the Authority's working papers to ensure that all leases falling within the scope of the Standard have been included in calculations;
- test a sample of asset and liability calculations to ensure that the assumptions are reasonable, and the calculations have been correctly prepared; and
- confirm that asset and liability values have been correctly accounted for and disclosed in the financial statements.

Related party disclosures

The financial statements must disclose any related party relationships along with the transactions and balances between the Authority and the other body/party.

The Authority has many relationships that could be considered a related party. Many are well known for example, Welsh Government as funder.

However, where related party relationships arise via individual officer or member relationships, there is likely to be less transparency regarding these relationships. These transactions are of high interest and are considered to be material by their nature

There is a risk of material misstatement due to incomplete or inaccurate disclosures, even where these are of relatively low value.

Our planned response

My audit team will:

- review the Authority’s process for identifying related party relationships and associated transactions and balances;
- undertake procedures to confirm the completeness of related party relationships; and
- ensure disclosures are complete, accurate, consistent with evidence and are in accordance with the Local Government Code.

Financial statements audit timetable

Below is a timetable showing the key stages of the audit and our key audit deliverables that we will provide to you.

Exhibit 1: Financial statements audit timetable

Stage	Activities
Planning **April 2026**	Planning meeting High level risk assessment procedures Fraud risk assessment Accounting estimates planning IT environment risk assessment Indicative audit fee
Interim **April 2026**	Information flows Detailed risk assessment procedures IT controls review Develop testing strategy
Fieldwork **September – November 2026**	Update risk assessment Audit of financial statements to include narrative report and annual governance statement Complete audit testing Evaluate audit findings Audit closure meeting
Reporting **December 2026**	Audit of Accounts Report Recommendations for improvement Present findings to those charged with governance Auditor General certification Annual Audit Summary Post project learning

Performance audit work

Proper arrangements

As set out in the Code of Audit Practice, I must satisfy myself that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources ('value for money'), and conclude accordingly.

I do this by undertaking an appropriate programme of performance audit work each year. I base my work programme on an assessment of risks of the Authority and the wider Local Government sector in Wales not having the proper arrangements in place, with the work typically focusing on the areas of greatest risk.

In designing the programme, my auditors must have considered corporate and service level arrangements, including:

- Strategic planning
- Financial planning
- Performance and risk management
- Workforce planning
- Asset management
- Collaborative working
- Overall governance.

My auditors will also have taken account of relevant work that is being undertaken or planned by other audit, regulatory and inspection bodies at the Authority.

I conduct my performance audit work using the ISSAI 3000 standard developed by the International Organisation of Supreme Audit Institutions (INTOSAI). INTOSAI is a global umbrella organisation for the performance audit community. It is a non-governmental organisation with special consultative status with the Economic and Social Council (ECOSOC) of the United Nations.

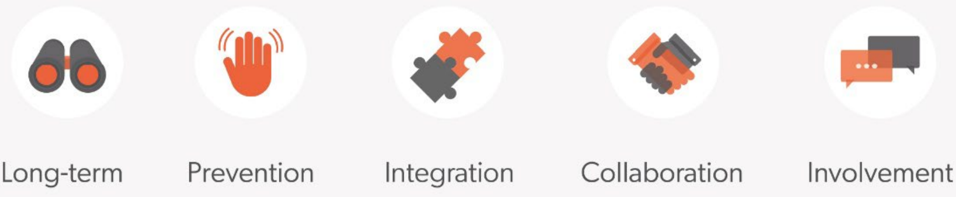
Well-being of future generations

Section 15 of the Well-being of Future Generations (Wales) Act 2015 (the Act) requires me to carry out examinations of public bodies for the purposes of assessing the extent to which a body has acted in accordance with the sustainable development principle when setting well-being objectives and taking steps to meet those objectives.

The **Sustainable development principle** is defined as acting 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.'

To do this, they must take account of the **'five ways of working'**.



I must carry out these examinations at each public body covered by the Act at least once during a specified period.

These could be stand-alone examinations as part of my performance audit programme. However, where relevant and appropriate to do so, my auditors will integrate the work required into other planned performance audit work for the Authority. My auditors will continue to engage closely with the Office of the Future Generations Commissioner for Wales to help coordinate our respective activities.

Planned performance audit work

I set out below details of my performance audit work to satisfy my duties for 2026-27.

Digital

During our audit work, we identified the Authority's approach to digital technology as an area for further review, given its potential to support service improvement, efficiency and value for money.

This project will review the Authority's digital arrangements; however, the exact scope has yet to be determined.

Timing of Performance Audit Work

My team will work with officers in the Authority to arrange exact timescales for the project and will be communicated regularly through our updates. My auditors aim to substantially complete the performance audit work set out in this plan by the end of June 2027.

Other statutory audit functions

In addition to the audit of the accounts, I have statutory responsibilities to receive questions and objections to the accounts from local electors. The Public Audit (Wales) Act 2004 sets out these responsibilities:

- Section 30 Inspection of documents and questions at audit; and
- Section 31 Right to make objections at audit.

As this work is reactive, I have made no allowance in the fee below. If I do receive questions and objections, my auditors will discuss the potential impact on audit fees with the Head of Finance and Section 151 Officer.

Audit fee

In January 2026 we published our 2026-27 Fee Scheme following approval by the Senedd Finance Committee which details the average increase to fee rates of 5.3%.

The actual fee that any individual audited body will pay depends not just on our fee rates but on the quantum of work and the skill mix required.

The financial audit fee for 2024-25 is based on the cost of the 2023-24 audit which has been uplifted by 5.3% in line with our published fee scheme.

The estimated performance audit fee has increased by 2.8% for 2026-27. This is lower than the approved average due to the skill mix used on the audit.

Planning will be ongoing, and changes to my programme of audit work, and therefore my fee, may be required if any key new risks emerge. I shall make no changes without my auditors first discussing them with the Chief Finance Officer (Section 151). **Exhibit 2** sets out a further breakdown of your estimated audit fee.

I base my audit fee on the following assumptions:

- The agreed audit deliverables set out the expected working paper requirements to support the financial statements and include timescales and responsibilities.
- The audit requirements of my individual performance audit projects are met by the audited body, or suitable alternative arrangements are put in place that satisfy the needs of my audit team.
- No matters of significance, other than as summarised in this plan, are identified during the audit.

Exhibit 2: Breakdown of my estimated audit fee for 2026 (and 2025 for comparison)

Estimated fee for Planned work (£)

Audit of financial statements 2024-25	Performance audit work 2026-27
£69,416	£20,209

Actual fee for completed work (£)

Audit of financial statements 2023-24	Performance audit work 2025-26
£65,922	£19,657 (Estimate pending completion of audit work[1])

[1] Whilst our performance audit projects are completed for 2025-26, we are unable to close the audit year pending completion of the 2025-26 accounts audit.

Audit team

My audit team will continue to work and engage remotely using technology, but some on-site audit work will continue where it is appropriate to do so.

Indeed, my audit team who were onsite during the audit of accounts work last year found the close proximity to officers a more efficient way of working, and officers have fed back positively on their experiences.

Audited bodies have a responsibility to ensure the safety and wellbeing of Audit Wales staff when they are on your premises.

The main members of my team, together with their contact details, are summarised in **Exhibit 3**.

Exhibit 3: My local audit team

Engagement Director	Matthew Edwards matthew.edwards@audit.wales	
	Financial Audit	**Performance Audit**
Engagement Lead	Matthew Edwards matthew.edwards@audit.wales	Gary Emery gary.emery@audit.wales
Audit Manager	Rachel Freitag rachel.freitag@audit.wales	Carwyn Rees carwyn.rees@audit.wales
Audit lead	Daniel Price daniel.price@audit.wales	Bethan Roberts bethan.roberts@audit.wales

There is one potential conflict of interest that I need to bring to your attention. A member of our team has a friend employed by the Authority. However, this individual works within the Planning and Land Management Directorate and is not involved in the preparation of the financial statements. Additional safeguards have been implemented to ensure our objectivity and independence are not compromised. There are no conflicts of interest arising in relation to our Performance Audit Work.

Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our annual Audit Quality Report.

Our People

- Selection of right team
- Use of specialists
- Supervisions and review

Arrangements for achieving audit quality Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

Supporting you

Audit Wales has a range of resources to support the scrutiny of Welsh public bodies, and to support them in continuing to improve the services they provide to the people of Wales.

Visit our website to find:

Our publications which cover our audit work at public bodies.

Information on our upcoming work and forward work programme for performance audit.

Data tools to help you better understand public spending trends

Details of our Good Practice work and events including the sharing of emerging practice and insights from our audit work.

Our newsletter which provides you with regular updates on our public service audit work, good practice, and events.

Archwilio Cymru
Audit Wales

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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.

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Item No. 9

MEETING	Authority
DATE	23 September 2026
TITLE	**Draft Statement of Accounts 2024/25**
REPORT BY	Chief Finance Officer
PURPOSE	To note the contents of the draft Statement of Accounts and the arrangement of the period for inspection by members of the public

1. SUMMARY

This report introduces the draft Annual Statement of Accounts for the 2024/25 financial year which provides details of the Authority's financial activities during the year (Appendix 1). The draft Statement of Accounts includes the Annual Governance Statement as approved by the Authority June 2025.

The Accounts and Audit (Wales) Regulations 2005 (amended) require that the Chief Finance Officer approve the draft Annual Statement of Accounts by the 31 May. In lieu of the effect of the delays in relation to completing the 2023/24 Statement of Accounts, there was further delay in bringing the Draft Statements of Accounts 2024/25 to the Authority, and every effort was made to complete as soon as possible and a public advert provided to explain the reasons for missing the original deadline.

Following the audit, they will be approved by the Authority Members' representatives, with the audit work programmed for September 2026. In the meantime, the draft Statement of Accounts is presented to the Members for their information.

2. AUDIT OF ACCOUNTS

The accounts were sent to the auditors on 7th September, and the audit has already commenced.

In accordance with the regulations, the Appointed Auditor will complete the audit and present the report on the Statement of Accounts to the Authority Members, before obtaining an official signature on behalf of the Auditor General for Wales.

3. PUBLIC INSPECTION OF ACCOUNTS

Under section 30 & 31 of the Public Audit (Wales) Act 2004, and regulation 13 & 15 of the Accounts and Audit Wales Regulations 2005, it is required that the Authority notify the public that the accounts are open for inspection for a 20 working day period.

The public inspection will be advertised on the Authority's website, and main office reception area.

During the audit process, a local government elector also has the opportunity to question the Auditor about the accounts.

4. RESOURCE IMPLICATIONS

None. The decision today does not commit any further resources against the Authority's budget.

5. RECOMMENDATION

5.1 To note the contents of the 2024/25 Statement of Accounts.

ERYRI NATIONAL PARK AUTHORITY

STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

ERYRI NATIONAL PARK AUTHORITY

STATEMENT OF ACCOUNTS 2024/25

INDEX

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 11 to 16 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 2025.
- 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 Eryri 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 Eryri 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 Eryri'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://Eryri.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 June Authority meeting. The agenda is available through the following link:

Authority-Annual-General-Meeting-Agenda-Part-1.pdf

3 FINANCIAL CONTEXT

FINANCIAL PERFORMANCE AND YEAR END POSITION

The revised 2024/25 budget as reported to the Performance and Resource Committee on 9th July 2025 was as below.

Service Area	Revised Net Budget	Expenditure	Under/ (Over)
	£	£	£
Planning and Land Management	1,977,658	2,403,678	- 426,020
Corporate	5,707,315	3,661,930	2,045,385
Interest Earned	- 100,000	- 389,311	289,311
Financing Capital from Revenue	917,352	- 36,512	953,864
Capital Charges Adjustment	- 591,050	- 591,050	
Net	**7,911,275**	**5,048,735**	**2,862,540**
NPG and Levy	- 5,493,051	- 5,493,051	-
Tr. To/From Reserves	- 2,418,224	444,316	- 2,862,540
Total	**-**	**-**	**-**

The net variance of £2,862,540 was adjusted for end of year transfers to & from reserves (further information in part. 4.2 of said report). The report is item 12 on the following link –

RHYBUDD O GYFARFOD / NOTICE OF MEETING

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 2 to the main statements).

The movement in individual reserves is provided in note 9 to the financial statements.

4. Summary of Main Points:

Balance Sheet:

The Authority's net worth has increased by **£1,075k**, movements are as follows :

- **Long-term Assets** value has increased by **£1,048** due to an increase in the value of certain assets as well as introducing Right of Use Assets onto the balance sheet per the IFRS16 requirements.

- **Current Assets** value has increased by **£231k**. The main effect due to :

  £190k decrease in Cash and investments arising from decrease in grant monies and income.
  £178k increase in Short Term Investments
  £290k increase in Short Term Debtors

- **Current Liabilities** have reduced by **£484k** mainly due to

  £919k decrease in Grants Received in Advance balance
  £435k increase in Short Term Creditor balance

- **Long Term Liabilities** have increase by **£688k**. The main effect due to
  £25k decrease in pension liability
  £713k introduction of long term lease liability following the implementation of IFRS16

Comprehensive Income and Expenditure Account :

The net cost of services has increased by £635k, with the movements per directorate as follows :

- Planning and Land Management — increase of £669k
- Corporate (including Communication) — decrease of £34k

Main movements are as follows :

Expenditure

- £428k decrease in IAS19 pension adjustment to the services in 2024/25

Income

- £278k increase in the National Park Grant from Welsh Government.
- £863 decrease in Capital Grants and Contributions.

In addition to receiving grant funding the Authority also generates its own income. Note 2c to the main statements shows £2,314k (£2,492k in 2023/24) generated from fees, charges and other service based income; of this the main components are as follows :

- Car Park fee income £1,284k (£1,299k in 2023/24)
- Planning Fees £165k (£174k in 2023/24)
- Information Centre Sales £328k (£257k in 2023/24)
- Rent £139k (£103k in 2023/24)

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 £1,321k 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 2024/25 amounted to £2,102k. Details of expenditure within each service area are shown in note 31. The expenditure was financed by grants and contributions from other bodies.

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 2025 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 2026/27.

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 2025 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 £1,067k.

The Authority has specific Usable Reserves totalling £12,452k and these are detailed in note 9 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 2024/25 is provided in the Annual Governance Statement part of this document.

11. RISKS AND OPPORTUNITIES

<u>Risks</u>
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 November 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

<u>Opportunities</u>
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,
- Wellbeing Statement, 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 2025/26 based on the National Park Grant figure as advised by Welsh Government officers in December 2024. The settlement figures for 2025/26 remained the same as the 2024/25 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 2026/27

14. DISCLOSURE OF TRANSITIONAL ACCOUNTING ADJUSTMENTS

In 2024/25, the Authority applied IFRS 16, *Leases,* as required by the Code of Practice for Local Authority Accounting in the United Kingdom. The main impact of the new requirements is that for arrangements previously accounted for as operating leases (that is, those lease arrangements where the Authority’s judgement was that the arrangement did not transfer substantially all the risks and rewards of ownership of an asset and expenditure was recorded in the Comprehensive Income and Expenditure Statement each year) a right of use asset and a lease liability are to be recognised on the Authority’s Balance Sheet at 1 April 2024 through an adjustment to opening balances. Leases for items of low value and leases that expire on or before 31 March 2025 are exempt from the new arrangements.

IFRS 16 has been applied retrospectively, but with the cumulative effect recognised at 1 April 2024. This means that Right of Use assets and lease liabilities have been calculated as if IFRS 16 had always applied but recognised in 2024/25 without adjusting prior year figures. However, some practical expedients have been applied as required or permitted by the Code:

- lease liabilities are measured at the present value of the remaining lease payments at 1 April 2024, discounted by the Authority’s incremental borrowing rate at that date
- Right of Use assets are measured at the amount of the lease liability, adjusted for any prepaid or accrued lease payments that were in the balance sheet on 31 March 2024 – any initial direct costs have been excluded
- Low value exemption has been applied for leases where the underlying asset value, when new, is less than £10,000
- Short-term exemption has been applied for leases where the remaining term as at 1 April 2024 was less than 12 months.

This has resulted in the following additions to the Balance Sheet at 1 April 2024:

- £731k Property, plant and equipment – land and buildings (Right of Use assets)

- £722k Non-current creditors (lease liabilities)
- £9k Current creditors (lease liabilities)

The newly recognised lease liabilities of £731k compared with the operating lease commitments of £13,374k at 31 March 2024 disclosed in the notes to the 2023/24 financial statements. The lease liabilities exclude amounts for leases of low value items and leases that will expire before 31 March 2025.

FURTHER INFORMATION

Further information about this Statement of Account is available from:

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Head of Finance
Eryri National Park Authority
National Park Offices
Penrhyndeudraeth
Gwynedd
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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 Eryri 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 ……….. 2026

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 2025.

Signature

28 August 2026

DEWI A. MORGAN - CHIEF FINANCE OFFICER

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.

2023/24	2023/24	2023/24		2024/25	2024/25	2024/25
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£'000	£'000	£'000		£'000	£'000	£'000
4,713	(3,022)	1,691	Planning and Land Management	5,505	(3,145)	2,360
7,061	(2,131)	4,930	Corporate	7,363	(2,467)	4,896
11,774	**(5,153)**	**6,621**	**Net Cost of Service**	**12,868**	**(5,612)**	**7,256**
		-	Other Operating Income			(35)
		(358)	Financing and Investment Income and Expenditure (note 11)			(374)
		6,263	**Net Operating Expenditure**			**6,848**
		(7,987)	Non-specific grant Income (note 12)			(7,402)
		(1,725)	**suprlus (-) / deficit on Provision of Services for the year**			(554)
		455	Net surplus on revaluation of fixed assets and impairement losses charged to the revaluation reserve (note 22)			(423)
		330	Remeasurements of the net defined benefit liability (asset) (note 36)			(98)
		785	**Other Comprehensive Income and Expenditure**			(521)
		(940)	**Total Comprehensive income and Expenditure**			**(1,076)**

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”.

2023/24		Notes	2024/25
£'000			£'000
14,386	Property,Plant & Equipment	13	15,462
784	Heritage Assets	14	772
114	Intangible asset	15	96
57	Long Term Debtors	18	59
15,341	**Long Term Assets**		**16,389**
7,319	Short term investments	17	7,497
189	Inventories		143
1,096	Short Term Debtors	18	1,386
5,138	Cash and Cash Equivalents	19	4,948
13,743	**Current Assets**		**13,974**
(1,083)	Short Term Creditors	20	(1,518)
(1,215)	Grants Received in Advance	29	(296)
(2,298)	**Current Liabilities**		**(1,814)**
(278)	Pension Fund Liability	36	(253)
(33)	Grants Received in Advance	29	(33)
-	Lease Liability	20	(713)
(311)	**Long Term Liabilities**		**(999)**
26,475	**Net Assets**		**27,550**
(11,596)	Usable Reserves	9	(12,452)
(14,879)	Unusable Reserves	22	(15,098)
(26,475)	**Total Reserves**		**(27,550)**

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 2024/25

	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 2024 brought forward	9,560	164	1,873	11,596	14,879	26,476
Total Comprehensive Income & Expenditure	554	-	-	554	521	1,075
Adjustments between accounting basis & funding basis under regulations (note 8)	(161)	-	463	302	(302)	
Increase/ (Decrease) in 2024/25	**393**	**-**	**463**	**856**	**219**	**1,075**
Balance as at 31 March 2025	**9,953**	**164**	**2,335**	**12,452**	**15,098**	**27,551**
General Fund	1,067					
Earmarked Reserves (note 9)	8,886					
	9,953					

MOVEMENT IN RESERVES STATEMENT 2023/24

	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 2023 brought forward	7,839	164	2,146	10,150	15,385	25,535
Total Comprehensive Income & Expenditure	1,725	-	-	1,725	(785)	940
Adjustments between accounting basis & funding basis under regulations (note 7)	(5)	-	(274)	(279)	279	
Increase/ (Decrease) in 2023/24	**1,720**	**-**	**(274)**	**1,446**	**(506)**	**940**
Balance as at 31 March 2024	**9,560**	**164**	**1,873**	**11,596**	**14,879**	**26,475**
General Fund	895					
Earmarked Reserves (note 9)	8,665					
	9,560					

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.

2023/24 £'000		2024/25 £'000
(1,725)	Net (Surplus) /Deficit on the provision of services	(554)
(570)	Adjustment to net surplus or deficit on the provision of services for non-cash movements (note 23)	(315)
895	Adjusments for items included in the net surplus or deficit on the provision of services that are investing and financing activities	361
(1,400)	**Net cash flows from Operating Activities**	**(508)**
288	Investing Activities (note 24)	696
54	Financing Activities (note 25)	2
(1,058)	Net (increase)/ decrease in cash and cash equivalents	190
4,080	Cash and cash equivalents at the beginning of the reporting period	5,138
5,138	**Cash and cash equivalents at the end of the reporting period (note 18)**	**4,948**

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

1.1 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 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.

1.2 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.

1.3 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 contracts with service recipients, whether for services or the provision of goods, is recognised when the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- 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.

1.4 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 repayable on demand and are immediately available at the Balance Sheet date.

1.5 EXCEPTIONAL ITEMS

Where such items are applicable to the 2024/25 accounts, they have been highlighted in the relevant notes e.g. revaluation losses.

1.6 PRIOR PERIOD ADJUSTMENTS, CHANGES IN ACCOUNTING POLICIES AND ESTIMATES AND ERRORS

Prior period adjustments may arise because of a change in accounting policies or to correct a material error. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

1.7 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.

1.8 EMPLOYEE BENEFITS

1.8a <u>Benefits Payable During Employment</u> :

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.

1.8b <u>Termination Benefits</u> **:**

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.

1.8c 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.

1.8d 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.

- Asset ceiling adjustment – reduces to the calculated asset ceiling if this is lower than the asset position.

- 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.

1.8e <u>Discretionary Benefits</u>

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.

1.9 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.

1.10 FINANCIAL INSTRUMENTS

Financial Assets

The Authority holds financial assets measured at fair value through other comprehensive income.

Such instruments relevant to the Authority are car loans made to employees

Financial assets that are measured at FVOCI are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arise in other comprehensive income.

1.11 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 grants receipts in advance. 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.

1.12 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.

1.13 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 amortisation 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.

1.14 INTERESTS IN COMPANIES AND OTHER ENTITIES

The Authority has an interest in a Limited Liability Partnership together with 14 other UK National Park Authorities for the purpose of generating income mainly from sponsorship.

1.15 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. The CODE 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.

1.16 LEASES

The Authority as lessee

The Authority classifies contracts as leases based on their substance. Contracts and parts of contracts, including those described as contracts for services, are analysed to determine whether they convey the right to control the use of an identified asset, through rights both to obtain substantially all the economic benefits or service potential from that asset and to direct its use. The Code of Practice on Local Authority Accounting expands the scope of IFRS 16 *Leases* to include arrangements with nil consideration, peppercorn or nominal payments.

Initial measurement
Leases are recognised as right-of-use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date, if later). The leases are typically for fixed periods in excess of one year but may have extension options.
Lease liability - measured at the present value of lease payments, discounting by applying the authority's incremental borrowing rate wherever the interest rate implicit in the lease cannot be determined.
The lease payments used in the determination of the lease liability include:

- fixed rental payments, including in-substance fixed payments
- variable lease payments that depend on an index or rate, initially measured using the prevailing index or rate at the adoption data
- amounts expected to be payable under a residual value guarantee
- the price payable under a purchase option if the Authority is reasonably certain to exercise that option
- lease payments in an optional renewal period if the Authority is reasonably certain to exercise that option
- penalties for early termination of the lease unless the Authority is reasonably certain not to exercise the option for early termination.

Right-of-use asset - The right-of-use asset is measured at the amount of the lease liability, adjusted for any prepayments made, plus any direct costs incurred to dismantle and remove the underlying asset or restore the underlying asset on the site on which it is located, less any lease incentives received. However, for peppercorn, nominal payments or nil consideration leases, the asset is measured at fair value.

Subsequent measurement
For leases not valued under the cost model, the right of use asset is carried at a revalued amount. The Authority determines that the value of right of use assets held under index-linked leases have been adjusted for changes in the relevant index while assets held under peppercorn or nil consideration leases have been valued by a valuer with appropriate qualifications.
The right of use asset is depreciated on a straight-line basis over the shorter period of the remaining lease term and useful life of the underlying asset at the date of adoption.
The lease liability is subsequently measured at amortised cost, using the effective interest rate method. The Authority remeasures the lease liability when there is a change in:

- future lease payments arising from a change in the index or rate
- the estimated amount payable under a residual value guarantee
- the Authority's assessment of whether it will exercise a purchase, extension or termination option, or
- a fixed lease payment.

When a remeasurement occurs, a corresponding adjustment is made to the carrying amount of the right of use asset with any further adjustment required from remeasurement recorded in the income statement.

Low value and short lease exemption

The Authority excludes leases:

- for low-value items that cost less than £10,000 when new, provided they are not highly dependent on or integrated with other items, and
- with a term shorter than 12 months (comprising the non-cancellable period plus any extension options that the authority is reasonably certain to exercise and any termination options that the authority is reasonably certain not to exercise).

Lease expenditure charged to revenue

Lease payments are debited against the lease liability.

The Comprehensive Income and Expenditure Statement is charged each year with:

- interest
- straight line depreciation
- any asset impairments, and
- changes in variable payments that are not included in the measurement of the lease liability.

Rentals for leases of low-value items that cost less than £10,000 or for leases with a term shorter than 12 months, are expensed and recognised in the Comprehensive Income and Expenditure Statement.

The Authority as lessor

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Operating Leases

Where the Authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is recognised in the Comprehensive Income and Expenditure Statement on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease).

1.17 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 – 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 current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current 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.
Deprecation 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.

1.18 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.

1.19 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.

1.20 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.

1.21 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 2024/25.

2. 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 Authority's directorates. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

2024/25					
	Net Expenditure Chargeable to General Fund	Adjustments between the Funding and Accounting Basis	**Net Expenditure in the Comprehensive Income and**	Adjustments between Outturn and Comprehensive Income and Expenditure	**Outturn**
	(£'000)	**(£'000)**	**(£'000)**	**(£'000)**	**(£'000)**
Planning and Land management	2,361	1	2,360	(44)	2,404
Corporate and Communication	5,056	160	4,896	1,234	3,662
Net Cost of Services	**7,417**	**161**	**7,256**	**1,190**	**6,067**
Other Income and Expenditure	(7,811)	-	(7,811)	(7,811)	-
(Suplus)/ Deficit	**(394)**	**161**	**(555)**	**(6,621)**	**6,067**
Opening balance	**(9,560)**				
Surplus for the year	(394)				
Closing Balance	**(9,953)**				
	(1,067)	General Fund			
	(8,886)	Earmarked Reserves (note 9)			
	(9,953)				

2023/24					
	Net Expenditure Chargeabale to General Fund	Adjustments between the Funding and Accounting Basis	**Net Expenditure in the Comprehensive Income and**	Adjustments between Outturn and Comprehensive Income and Expenditure	**Outturn**
	(£'000)	**(£'000)**	**(£'000)**	**(£'000)**	**(£'000)**
Planning and Land management	1,818	128	1,691	3,940	2,249
Corporate and Communication	4,806	(123)	4,930	1,359	3,571
Net Cost of Services	**6,624**	**5**	**6,621**	**5,299**	**5,821**
Other Income and Expenditure	(8,345)	-	(8,345)	(8,345)	-
Suplus/ Deficit	**(1,721)**	**5**	**(1,724)**	**(3,046)**	**5,821**
Opening balance	**(7,839)**				
Surplus for the year	(1,721)				
Closing Balance	**(9,560)**				
	(895)	General Fund			
	(8,665)	Earmarked Reserves (note 8)			
	(9,560)				

2a Note On Adjustments Between The Funding And Accounting Basis

Adjustments between Funding and Accounting Basis 2024/25

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	46	(45)	-	1
Corporate	236	(76)	-	160
Costs that cannot be allocated				
Net Cost of Services	**282**	**(121)**	**-**	**161**
Other income and Expenditure from the Exp. And Inc Analysis				
	-	-	-	-
Difference between the General Fund suplus or deficit and Comprehensive Income and Expenditure Statement Suplus or Deficit on the Provision of	**282**	**(121)**	**-**	**161**

Adjustments between Funding and Accounting Basis 2023/24

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	116	12	-	128
Corporate	(199)	76	-	(123)
Costs that cannot be allocated				
Net Cost of Services	**(83)**	**88**	**-**	**5**
Other income and Expenditure from the Exp. And Inc Analysis				
	-	-	-	-
Difference between the General Fund suplus or deficit and Comprehensive Income and Expenditure Statement Suplus or Deficit on the Provision of Services	**(83)**	**88**	**-**	**5**

2B NOTE ON INCOME AND EXPENDITURE ON A SEGMENTAL BASIS

Income Analysed by Segment		
	2023/24	**2024/25**
Fees, charges and other service income	**£'000**	**£'000**
Planning, Cultural Heritage and Land Management	(323)	(327)
Corporate	(2,169)	(1,987)
	(2,492)	**(2,314)**

Significant 'non-cash' costs analysed by Segment						
	Planning, Cultural Heritage and Land Management		**Corporate (including Communication)**		**Totals**	
	2023/24	**2024/25**	**2023/24**	**2024/25**	**2023/24**	**2024/25**
	£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**
Depreciation	34	100	364	289	398	389
Impairment	-	-	-	582	-	582
Revenue Expenditure Funded from Capital Under Statute	94	228	163	33	257	261
IAS 19 Pension Adjustment	4	23	7	50	11	73
Employee Accrual Adjustment	(15)	22	(84)	26	(99)	48
Totals	**117**	**373**	**450**	**398**	**567**	**1,353**

2c NOTE ON EXPENDITURE AND INCOME ANALYSED BY NATURE

Expenditure and Income Analysed by Nature		
The Authority's expenditure and income is analysed as follows:		
	2023/24	**2024/25**
	£'000	**£'000**
Expenditure		
Employee benefits expenses	5,630	5,831
Other services expenses	5,746	6,649
Depreciation and amortisation	398	390
Total Expenditure	**11,774**	**12,870**
	-	-
Income		
Fees, charges and other service income	(2,492)	(2,314)
Net interest on net defined benefit liability (IAS 19 pension adjustment)	(3)	15
Interest and investment income	(355)	(389)
Government grants and contributions	(2,661)	(3,334)
Non-specific grant income	(7,987)	(7,402)
Gain on disposal of assets	-	-
Total income	**(13,498)**	**(13,424)**
Deficit/ surplus on the provision of services	**(1,724)**	**(554)**

3. Accounting Standards that have been issued but have not yet been adopted

The Code of Practice on Local Authority Accounting in the United Kingdom (the Code) requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. As at the balance sheet date, the following new standards and amendments to existing standards have been published but not yet adopted by the Code of Practice of Local Authority Accounting in the United Kingdom:

• IAS 21 The Effects of Changes in Foreign Exchange Rate (Lack of Exchangeability) issued in August 2023.

• IFRS 17 Insurance Contracts issued in May 2017.

• The changes to the measurement of non-investment assets within the 2025/26 Code include adaptations and interpretations of IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets. These include setting out three revaluation processes for operational property, plant and equipment, requiring indexation for tangible non-investment assets and a requirement to value intangible assets using the historical cost approach. A full valuation of the Authority's assets will be carried out at 31 March 2026 therefore no indexation will be applied.

It is not anticipated that the above amendments will have a material impact on the information provided in the Authority's financial statements.

4. Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, 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.

5. 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 36.

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability (note 36)	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. An assessment of the liabilities is provided by Hymans Robertson. Further information is provided within note 36.	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. The effect of the change in actuarial assumptions is referred to in note 5 of the Narrative Report.
Property valuations (note 13)	The Authority undertakes a full revaluation of its property assets every five years, with the most recent valuation completed on 1 April 2021. Property values may fluctuate materially within this interval; therefore, an annual review is carried out jointly by the Head of Finance and the Head of Property to determine whether interim valuations are required. Valuations rely on assumptions regarding asset condition, useful life, residual value, and prevailing market conditions. Although informed by professional judgement and the best available evidence, these remain estimates	A fluctuation in property values would impact on the values held in the Balance Sheet and on the corresponding depreciation charge.

6. MATERIAL ITEMS OF INCOME AND EXPENSE

The Authority received specific grants from Welsh Government worth £1,394k in 2024/25.

7. EVENTS AFTER THE BALANCE SHEET DATE

The Statement of Accounts have been approved for publication by the Chief Finance Officer as at 28/08/2026 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 2025, the figures in the financial statement and notes have been adjusted in all material respects to show the effect of this information.

8. 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.

2024/25	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	(972)	-	-	972
Losses on revaluation	-	-	-	-
Net book value of assets disposed of	-	-	-	-
Capital grants and contributions applied	372	-	-	(372)
Revenue expenditure funded from capital under statute	(261)	-	-	261
Minimum Funding Requirement for Right of Use Asset	9			(9)
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement				
Capital grants received in previous financial years and used in 2024/25	-	-	114	(114)
Capital grants received in previous years and transferred to revenue in 2024/25	(63)	-	-	63
Capital Expenditure Charges against the General Fund	620	-	-	(620)
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL GRANTS UNAPPLIED ACCOUNT				
Capital grants received in and transferred to revenue	-	-	-	-
Capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement	577	-	(577)	-
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL RECEIPTS RESERVE				-
Capital receipts used in 2024/25	-	-	-	-
Capital receipts in 2024/25 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	(886)	-	-	886
Employers Pension Contribution and direct payments to pensioners payable in the year	813	-	-	(813)
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	(48)	-	-	48
Total	**161**	**-**	**(463)**	**302**

2023/24	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	(720)	-	-	720
Losses on revaluation	-	-	-	-
Net book value of assets disposed of	-	-	-	-
Capital grants and contributions applied	635	-	-	(635)
Revenue expenditure funded from capital under statute	(257)	-	-	257
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement	-	-	-	-
Capital grants received in previous financial years and used in 2023/24	-	-	532	(532)
Capital grants received in previous years and transferred to revenue in 2023/24	-	-	-	-
Capital Expenditure Charges against the General Fund 2023/24	1	-	-	(1)
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL GRANTS UNAPPLIED ACCOUNT				
Capital grants received in 2023/24 and transferred to revenue in 2023/24	-	-	-	-
Capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement	258	-	(258)	-
ADJUSTMENTS PRIMARILY INVOLVING THE CAPITAL RECEIPTS RESERVE				-
Capital receipts used in 2023/24	-	-	-	-
Capital receipts in 2023/24 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	(794)	-	-	794
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	99	-	-	(99)
Total	**5**	**-**	**274**	**(279)**

9. Transfers to/from Earmarked Reserves

	Balance at 31 March 2023	Transfers out 2023/24	Transfers in 2023/24	Balance at 31 March 2024	Transfers out 2024/25	Transfers in 2024/25	Balance at 31 March 2025
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Earmarked Revenue and Capital reserves (approved as earmarked revenue and capital expenditure)	(358)	300	(273)	(331)	284	(70)	(117)
Specific Risks Reserves (to meet probable budget pressures)	(668)	-	-	(668)	261	(5)	(412)
Planning Reserve (To meet costs of Public Enquiry)	(225)	-	-	(225)	-	-	(225)
Match Funding Revenue Reserve (For Convergence Fund Purposes)	(903)	25	-	(878)	59	-	(819)
Revenue Grants reserve	(1,387)	281	(9)	(1,115)	360	(338)	(1,093)
Pen y Pass Income reserve (for facilities related to Yr Wyddfa)	(56)	-	-	(56)	-	-	(56)
Section 106 reserve (for purposes related to affordable housing)	(597)	-	(62)	(659)	52	(47)	(654)
Projects reserve	(1,045)	79	(360)	(1,326)	410	(459)	(1,375)
Asset Management Reserve	(1,002)	-	-	(1,002)	334	(311)	(980)
Staff Resilience	(400)	-	-	(400)	28	-	(372)
Commercial Risk reserve	(100)	-	-	(100)	-	-	(100)
Financial Challenge Reserve	-	-	(1,905)	(1,905)	641	(1,419)	(2,683)
Sub-total	**(6,741)**	**685**	**(2,609)**	**(8,665)**	**2,429**	**(2,649)**	**(8,886)**
Other Reserves							
General Fund	(1,098)	891	(688)	(895)	396	(568)	(1,067)
Capital:							
Capital Grants Unapplied reserve	(2,147)	421	(146)	(1,872)	114	(577)	(2,335)
Useable Capital Receipts reserve (to only finance capital expenditure)	(164)	-	-	(164)	-	-	(164)
Total	**(10,150)**	**1,997**	**(3,443)**	**(11,596)**	**2,939**	**(3,794)**	**(12,452)**

10. OTHER OPERATING INCOME

2023/24		2024/25
£'000		£'000
0	(Gains)/losses on disposal of non-current assets	**(35)**

11. FINANCING AND INVESTMENT INCOME AND EXPENDITURE

2023/24		2024/25
£'000		£'000
(3)	Net interest on the net defined benefit liability/ (asset)	15
(355)	Interest receivable and similar income	(389)
(358)	**Total**	**(374)**

12. NON-SPECIFIC GRANT INCOME

2023/24		2024/25
£'000		£'000
(5,325)	National Park Grant	(5,602)
(1,373)	Levies on Constituent Authorities	(1,373)
(1,289)	Capital Grants and Contributions	(426)
(7,987)	**Total**	**(7,402)**

13. PROPERTY, PLANT AND EQUIPMENT

2024/25	Land and Buildings	Right of use Asset	Vehicles Plant & Equipment	Community	Surplus Assets	Assets under Contruction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation							
At 1 April 2024	17,712	-	1,678	627	40	73	20,130
Additions	708	731	156				1,595
Transfers							
Disposals			(191)				(191)
Reclassification							-
Revaluation gain/ (loss) to the CIES							-
Revaluation gain/ (loss) to the Revaluation Reserves	549						549
At 31 March 2025	**18,969**	**731**	**1,643**	**627**	**40**	**73**	**22,083**
Accumulated Depreciation and Impairments							
At 1 April 2024	(4,461)		(1,276)	(7)	-	-	(5,744)
Depreciation	(208)		(152)				(360)
Disposals			191				191
Reclassification							-
Impairment (to CIES)	(582)						(582)
Impairment (to Revaluation reserve)	(126)						(126)
At 31 March 2025	**(5,378)**	**-**	**(1,237)**	**(7)**	**-**	**-**	**(6,621)**
Net Book Value at 31 March 2025	**13,591**	**731**	**406**	**620**	**40**	**73**	**15,462**
Net Book Value at 31 March 2024	13,251	-	402	620	40	73	14,386

2023/24	**Land and Buildings**	**Vehicles Plant & Equipment**	**Community**	**Surplus Assets**	**Assets under Contruction**	**Total**
	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation						
At 1 April 2023	16,832	1,703	627	40	227	19,429
Additions	776	135				911
Disposals		(110)				(110)
Reclassification	104	(50)			(154)	(100)
Revaluation gain/ (loss) to the CIES						-
Revaluation gain/ (loss) to the Revaluation Reserves						-
At 31 March 2024	**17,712**	**1,678**	**627**	**40**	**73**	**20,130**
Accumulated Depreciation and Impairments						
At 1 April 2023	(3,477)	(1,289)	(7)	-	-	(4,773)
Depreciation	(208)	(165)				(373)
Disposals		110				110
Reclassification		68				68
Impairment (to CIES)	(321)					(321)
Impairment (to Revaluation reserve)	(455)					(455)
At 31 March 2024	**(4,461)**	**(1,276)**	**(7)**	**-**	**-**	**(5,744)**
Net Book Value at 31 March 2024	**13,251**	**402**	**620**	**40**	**73**	**14,386**
Net Book Value at 31 March 2023	13,355	414	620	40	227	14,656

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	:	indefinite
Information Systems Equipment	:	3 years
Vehicles	:	over 7 years to nil value.
Furniture & Other Equipment	:	estimated operational life

Revaluations

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

Right of Use Assets

The Authority has adopted IFRS 16, Leases, with effect from 1 April 2024. The Code requires that IFRS 16 is applied retrospectively, but with the cumulative effect recognised at 1 April 2024. This means that Right of Use assets and lease liabilities have been calculated as if IFRS 16 had always applied but recognised in 2024/25 without adjusting prior year figures.

The Authority ensures that its Right of Use assets required to be measured at current value is re-measured, under a five-year rolling programme by the Authority's valuer. All valuations are undertaken in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors (RICS).

Capital Commitments

The only capital commitment on tendered contracts the Authority has as at 31/03/2025 is:

- Dolgellau Heritage Townscape Scheme - £29k

(As at 31/03/2024, the only capital commitment on tendered contracts the Authority had was Dolgellau Heritage Townscape Scheme - £151k).

14. 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.

2024/25		Ynys y Pandy Slate Mill	Craig yr Aderyn	Ysgwrn	Total
		£'000	**£'000**	**£'000**	**£'000**
Cost or valuation					
1 April 2024		-	28	870	898
Additions				-	-
Reclassification		-	-	-	-
Revaluation loss to the CI&ES					-
31 March 2025		**-**	**28**	**870**	**898**
Depreciation and Impairment					
1 April 2024		-	-	(114)	(114)
Depreciation and Impairment		-	-	(11)	(11)
31 March 2025		**-**	**-**	**(125)**	**(125)**
Net Book value at 31 March 2025		**-**	**28**	**745**	**772**
Net Book value at 31 March 2024		-	28	756	784

2023/24		Ynys y Pandy Slate Mill	Craig yr Aderyn	Ysgwrn	Total
		£'000	**£'000**	**£'000**	**£'000**
Cost or valuation					
1 April 2023		-	28	870	898
Additions				-	-
Reclassification		-	-	-	-
Revaluation loss to the CI&ES					-
31 March 2024		**-**	**28**	**870**	**898**
Depreciation and Impairment					
1 April 2023		-	-	(103)	(103)
Depreciation and Impairment		-	-	(11)	(11)
31 March 2024		**-**	**-**	**(114)**	**(114)**
Net Book value at 31 March 2024		**-**	**28**	**756**	**784**
Net Book value at 31 March 2023		-	28	767	795

15. INTANGIBLE ASSETS

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

2024/25	Website	Software	Total
	£'000	**£'000**	**£'000**
Cost or valuation			
1 April 2024	109	100	209
Additions	-		-
Reclassification	-	-	-
31 March 2025	**109**	**100**	**209**
Amortisation and Impairment			
1 April 2024	(27)	(68)	(95)
Amortisation and Impairment	(14)	(4)	(18)
Reclassification		-	-
31 March 2025	**(41)**	**(72)**	**(113)**
Net Book value at 31 March 2025	**68**	**28**	**96**
Net Book value at 31 March 2024	82	32	114

2023/24	Website	Software	Total
	£'000	**£'000**	**£'000**
Cost or valuation			
1 April 2023	109		109
Additions	-		-
Reclassification	-	100	100
31 March 2024	**109**	**100**	**209**
Amortisation and Impairment			
1 April 2023	(13)		(13)
Amortisation and Impairment	(14)		(14)
Reclassification		(68)	(68)
31 March 2024	**(27)**	**(68)**	**(95)**
Net Book value at 31 March 2024	**82**	**32**	**114**
Net Book value at 31 March 2023	96	-	96

16. ASSETS HELD FOR SALE

As at 31st March 2025 there were no assets held for sale. (As at 31/03/2024 no assets were designated as Assets for Sale).

17. SHORT TERM INVESTMENTS

As at 31st March 2025 the Authority held short term deposits worth £7,497k. (£7,319k as at 31st March 2024).

18. DEBTORS

2023/24		2024/25
£'000		£'000
	Amounts falling due within one year :	
173	Trade	65
102	Prepayments	35
821	Other	1,286
1,096		**1,386**
	Long Term debtors (amounts falling due after one year)	
57	Car loans to employees	59
57		**59**

19. CASH AND CASH EQUIVALENTS

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

31 March 2024		31 March 2025
£'000		£'000
2	Cash held by the Authority	2
705	Bank current accounts	1,174
4,431	Short-term deposits with banks	3,773
5,138	**Total Cash and Cash Equivalents**	**4,948**

20. CREDITORS

2023/24		2024/25
£'000		£'000
	Amounts payable within one year :	
(716)	Trade	(1,090)
(367)	Other	(428)
(1,083)	**Total**	**(1,518)**
	Payable after more than one year :	
-	Lease Liabilities	(713)
-	**Total**	**(713)**

21. USABLE RESERVES

Movements in the Authority's usable reserves are as noted in the Movement in Reserves Statement (and note 9)

22. UNUSABLE RESERVES

2023/24		2024/25
(7,807)	Revaluation reserve	(8,194)
(7,523)	Capital adjustment account	(7,378)
278	Pensions Reserve	221
173	Accumulated Absences Account	253
(14,879)		**(15,098)**

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.

2023/24 £'000		2024/25 £'000
(8,281)	**Balance as 1st April**	**(7,807)**
-	Upward revaluation of assets	(548)
455	Downward revaluation of assets and impairment losses not charged to the (Surplus)/ Deficit on the Provision of Services	126
455	**Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on the Provision of Services**	**(422)**
21	Depreciation on revaluation gains written off to the Capital Adjustment	35
(7,807)	**Balance as 31st March**	**(8,194)**

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.

2023/24		2024/25
£'000		**£'000**
(7,313)	Balance at 1st April	(7,523)
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement	
720	Charges for depreciation and impairment of non-current assets	972
-	Revaluation losses on Property, Plant and Equipment	-
-	Minimum Funding Requirement for Right of Use Assets	(9)
258	Revenue Expenditure Funded from Capital Under Statute	261
(6,335)		**(6,299)**
	Adjusting amounts written out of the Revaluation reserve	
(21)	Depreciation adjustment	(35)
(6,356)	**Net written out amount of the cost of non-current assets consumed in the year**	**(6,334)**
	Capital financing applied in the year	
	Capital grants received in previous years and transferred to revenue in 2023/24	63
(635)	Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing	(372)
(532)	Application of grants to capital financing from the Capital Grants Unapplied Reserve	(114)
(1)	Capital expenditure charged against the General Fund balances	(620)
(7,523)	**Balance at 31st March**	**(7,378)**

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.

2023/24		**2024/25**
£'000		**£'000**
(63)	Balance at 1st April	278
330	Remeasurement of the net defined benefit liability/ (asset)	(98)
794	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	886
(783)	Employer's pension contributions and direct payments to pensioners payable in the year	(813)
278	**Balance at 31st March 2025**	**253**

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.

2023/24 £'000		2024/25 £'000
272	Balance at 1st April	172
(272)	Settlement or cancellation of accrual made at the end of the preceding year	(172)
172	Amount accrued at the end of the current year	221
(100)	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	(49)
172	**Balance at 31st March**	**221**

23. Cash Flow Statement – Operating Activities

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

2023/24 £'000		2024/25 £'000
398	Depreciation and impairment	(390)
	Revaluation losses on Property, Plant and Equipment	
322	Impairment losses on Property, Plant and Equipment	(582)
(410)	Movement in creditors	484
325	Movement in debtors	292
(48)	Movement in stock	(46)
(17)	Provision of Services costs for post employment benefits	(73)
(570)	**Balance at 31 March**	**(315)**

24. Cash Flow Statement – Investing Activities

2023/24 £'000		2024/25 £'000
(910)	Purchase of property, plant and equipment, investment property and intangible assets	1,595
-	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	(35)
(268)	Proceeds from short term and long term investments	177
891	Other receipts from investing activities	(1,040)
(288)	**Balance at 31 March**	**696**

25. Cash Flow Statement – Financing Activities

2023/24 £'000		2024/25 £'000
54	Car loan repayments and related interest together with finance lease interest	2
54	**Balance at 31 March**	**2**

26. MEMBERS ALLOWANCES

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

The allowances paid to members were:-

2023/24 £'000		2024/25 £'000
107	Members Allowances	107
2	Travel & Subsistence	4
109		**111**

Further information is available on the Authority's website. See the following link :

[Members' Allowances Scheme]

27. STAFF REMUNERATION

Regulation 7A of The Accounts and Audit (Wales) Regulations 2014 – regulation 9 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.

2023/24 (£'000)		2024/25 (£'000)
102	Chief Executive Officer	100
31	SNPA Median Salary	32
3.3	Ratio	3.1

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

2023/24				2024/25		
Salary	**Employer Pension Contribution**	**Total**		**Salary**	**Employer Pension Contribution**	**Total**
£'000	**£'000**	**£'000**		**£'000**	**£'000**	**£'000**
106	19	125	Chief Executive Officer (April – June 2024)	28	3	31
8	2	10	Chief Finance Officer (Section 151)*	8	2	10
72	13	85	Director of Corporate Services/ Temporary Chief Executive Officer (July – October 2024)	83	8	91
72	13	85	Director of Planning and Land Management Services/ Chief Executive Officer (November – March 2025)	83	8	91

* The Chief Finance Officer was also Gwynedd Council's Head of Finance during the year, this relationship has been disclosed under note 30 – Related Parties.
* The Chief Executive Officer left the post in June 2024, and the post was filled in November 2024. The Director of Corporate Services took up the post of Interim Chief Executive in the transitional period. The Director of Planning and Land Management was appointed to the role of Chief Executive Officer in November 2026.

No officers received a sum of over £60k (excluding Pension and Employer National Insurance Contributions) including a redundancy payment in 2024/25.

Number of Officers that received over £60k including salary and redundancy benefits.

2023/24				2024/25		
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 were 6 redundancies/ other agreed departures were made during 2024/25 financial year. There were 5 redundancies/ other agreed departures were made during 2023/24 financial year.

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 band	
	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
£'000							£'000	£'000
0-40	5	4	0	2	5	6	44	25
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	**5**	**4**	**0**	**2**	**5**	**6**	**44**	**25**

28. EXTERNAL AUDIT COSTS

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

2023/24 £'000	Regulatory area	2024/25 £'000
57	Fees payable to auditors appointed by the Auditor General for Wales with regard to external audit services	69
18	Fees payable to the Auditor General for Wales in respect of statutory inspections	20
75	**Total**	**89**

29. GRANT INCOME

The Authority credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement in 2024/25.

2023/24 £'000		2024/25 £'000
	REVENUE GRANTS	
	Credited to Services	
	Planning and Land Management	
305	Natural Resources Wales	438
3	National Trust	12
10	RSPB LIFE	10
416	EU LIFE	336
131	Welsh Government	73
32	Local Authorities	22
241	Heritage Lottery Fund	390
20	CADW	20
25	Woodland Trust	15
222	National Grid	112
78	WCVA	98
69	Other	15
1,554		**1,541**
	Corporate	
-	Local Authorities	1
20	Heritage Lottery Fund	-
-	Other	14
20		**15**
1,574	**Total Revenue Grants**	**1,556**

2023/24 £'000		2024/25 £'000
	CAPITAL GRANTS	
	Credited to non-specific grant income	
	Planning and Land Management	
917	Welsh Government	173
917		173
	Corporate (including Communication)	
372	Welsh Government	253
372		253
1,289	**Sub-total**	**426**
	Credited to Services	
	Planning and Land Management	
461	Welsh Government	413
90	Heritage Lottery Fund	-
274	WCVA	710
42	National Grid	162
20	Other	10
887		**1,295**
	Corporate	
201	Welsh Government	482
201		**482**
1,088	**Sub-total**	**1,777**
2,377	**Total**	2,203
	Capital Grants Received in Advance and utilised in the current year	
532	Welsh Government	114
532	**Sub-total**	**114**
2,909	**Total Capital Grants**	**2,317**

2023/24	Grants in Advance	2024/25
£'000		£'000
	Amounts payable within one year :	
(1,215)	Grants received in advance	(296)
(1,215)		**(296)**
	Long Term payable (amounts falling due after one year)	
(33)	Grants received in advance	(33)
(33)		**(33)**

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 should the terms of the grant not be met. The balances at the year-end are as follows:

The £296k under Short Term grants represents:

- £174k LIFE Scheme
- £81k Mind the Gap
- £14k relating to Dark Skies
- £26k relating to Ffermio Bro
- £1k relating to the Nant Peris TAIS scheme

30. 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 12 ("non-specific grant income") and 29 ("grant income").

Members

Members of the Authority have direct control over the Authority's financial and operating policies. The total members allowances paid in 2024/25 is shown in Note 26. 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 2024/25 and balances at 31 March 2025 is as follows;

Expenditure	Amounts owed by the Authority	Income	Amounts owed to the Authority
£'000	£'000	£'000	£'000
557	154	1,448	42

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 Eryri 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 29. 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 2024/25 and balances at 31 March 2025 is as follows;

Payments made (including creditors)	Amounts owed by the Authority	Income Received (incuding debtors)	Amounts owed to the Authority
£	£	£	£
13	-	24	21

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 2024/25:

- Pension Fund administration & Payroll Support Service (£6k)
- Internal audit Service (£8k)

The Authority has an interest in a Limited Liability Partnership (National Parks Partnership) together with 14 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.

31. 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

2023/24 £'000		2024/25 £'000
-	**Opening Capital Financing Requirement**	-
	Capital Investment	
	Property, Plant & Equipment	
	Planning and Land Management	
2	Built Environment schemes	-
43	Planning Service System	-
-	Vehicles	124
74	Tourism	-
1	Woodlands	-
120		**124**
	Corporate (including Communication)	
4	Upgrade public conveniences	-
4	HQ Improvements	-
-	I.T. General Replacement programme	18
-	Nant Peris Interactive Screen	17
3	Betws y Coed Information Centre	32
17	I.T. (Welsh Gov. and SLSP Grants)	-
-	Decarbonisation (SLSP Grant)	120
22	Dol Idris	-
256	Beddgelert	-
5	Electric Vehicle Charging Points (SLSP Grant)	-
230	Plas Tan y Bwlch improvments	-
244	Hafod Eryri	556
6	Water Stations	-
791		**743**
911		**867**

2023/24	Revenue expenditure funded from capital under Statute	2024/25
£'000		£'000
	Planning and Land Management	
15	Built Environment schemes	18
252	Dolgellau Townscape Heritage Scheme	140
1	Woodlands (SLSP grant)	-
-	Agriculture and Conservation Projects	188
194	Traditional Boundaries (SLSP grant)	96
126	Eryri Nature (SLSP grant)	112
27	Ty Natur Project	-
33	Carneddau Path	25
1	Biodiversity (Welsh Govt. grant)	8
54	Harlech Restoration programme	58
42	MIND THE GAP	94
221	Local Places for Nature	417
966		**1,156**
	Coporate	
80	Cader Idris	34
20	Eryri Community Fund	-
85	Eryri Community (SLSP grant)	111
41	Eryri Sustainable Tourism (SLSP grant)	169
226		**314**
1,192	REFCUS Total	**1,470**
2,102	**Total Expenditure**	**2,337**
	Sources of Finance	
-	Capital Receipts	-
(2,377)	Government Grants and other Contributions	(2,238)
(532)	Grant received in previous years and applied in 2024/25	(114)
149	SLSP grants Administration Fee	58
659	Grant received in 2024/25 not applied	577
(1)	Sums set aside from revenue: Direct revenue contributions	(620)
(2,102)		**(2,337)**
	Closing capital financing requirement	
-	**Increase/decrease in Capital Financing Requirement**	**-**

From the total spend of £2,337k (£2,102k in 2023/24), £1,470k (£1,192k in 2023/24) relates to expenditure on fixed assets not owned by the Authority. The relevant grants and contributions finance amounts to £1,208k (£934k in 2023/24). The net revenue expenditure funded from capital under statute is therefore £261k (£257k in 2023/24).

32. Leases

In 2024/25, the Authority has applied IFRS 16, *Leases,* for the first time as required by the Code of Practice for Local Authority Accounting in the United Kingdom. The main impact of the new requirements is that for arrangements previously accounted for as operating leases (that is, those lease arrangements where the Authority's judgement was that the arrangement did not transfer substantially all the risks and rewards of ownership of an asset and expenditure was recorded in the Comprehensive Income and Expenditure Statement each year) a right of use asset and a lease liability are to be recognised on the Authority's Balance Sheet at 1 April 2024 through an adjustment to opening balances. Leases for items of low value and leases that expire on or before 31 March 2025 are exempt from the new arrangements.

IFRS 16 has been applied retrospectively, but with the cumulative effect recognised at 1 April 2024.

Authority as Lessee

The Authority's lease contracts comprise leases of operational land and buildings.

Right of Use liability:

This table shows the value of right of use liabilities held under leases by the Authority:

31-Mar-24	Right of Use Assets Lease Liabilities	31-Mar-25
		£000
0	Current	9
0	Non-current	713
0	**Total undiscounted liabilities**	**722**

Transactions under leases

The Authority incurred the following expenses and cash flows in relation to leases

2023/24		2024/25
£000		**£000**
	Comprehensive income and expenditure statement	
0	Interest expense on lease liabilities	38
0	Expense relating to short-term leases/ exempt leases of low value items	19
	Cash flow statement	
0	Minimum lease payments	47

Maturity analysis of lease liabilities

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments)

31-Mar-24		31-Mar-25
		£000
0	Not later than one year	47
0	Later than 1 year and not later that 5 years	235
0	Later that 5 years	6,629
0	**Total undiscounted liabilities**	**6,911**

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

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

31 March 2024		31 March 2025
£'000		£'000
95	Not later than 1 year	24
224	Later than 1 year and not later than 5 years	30
13,055	Later than 5 years	0
13,374	**Total**	**54**

Lease costs of £5,013 (£55,069 in 2023/24) on **equipment** were charged to the Corporate Directorate within the Comprehensive Income and Expenditure Statement during the year.

Lease costs of £19,017 (£80,026 in 2023/24) on **properties** were charged to the Corporate Directorate in the Comprehensive Income and Expenditure Statement during the year.

AUTHORITY 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 2024/25 was £143,807 (£102,948 in 2023/24).

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

31 March 2024		31 March 2025
£'000		**£'000**
152	Not later than 1 year	144
510	Later than 1 year and not later than 5 years	472
101,989	Later than 5 years	107,988
102,652	**Total**	**108,603**

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 £17,907.68 (2023/24 £37,171).

33. IMPAIRMENT LOSSES

There were impairment losses of £708k arising on property, plant and equipment during 2024/25 (£776k 2023/24). The impairment losses are mainly a result of non-enhancing capital expenditure.

34. CONTINGENT LIABILITIES

At 31st March 2025 the Authority had no contingent liabilities (NIL 2023/24)

35. 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 2024/25 The value of the Authority's financial instruments is the same as their fair value.

36. 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 2025.

Period ended 31 March 2024	Assets	Obligations	Net (liability)/asset
	£'000	£'000	£'000
Fair Value of employer assets	50,054	-	50,054
Present value funded assets/ (liabilities)	-	32,563	(32,563)
Present value unfunded assets	-	278	(278)
Effect of the asset ceiling			(17,491)
Opening position as at 31 March 2025	**50,054**	**32,841**	**(278)**
Service cost			
Current service cost	-	697	(697)
Past service cost (including curtailments)	-	174	(174)
Total Service Cost	**-**	**871**	**(871)**
Net interest			
Interest income on plan assets	2,427	-	2,427
Interest cost on defined benefit obligation	-	1,594	(1,594)
Interest on effect of the asset ceiling			(848)
Total Service Cost	**2,427**	**1,594**	**(15)**
Total Defined benefit cost recognised in Profit or (loss)	**2,427**	**2,465**	**(886)**
Cashflows			
Plan participants contributions	273	273	-
Employer contributions	783		783
Benefits Paid	(1,008)	(1,008)	-
Unfunded benefits paid	(30)	(30)	-
Contributions in respect of unfunded benefits	30	-	30
Expected closing position	**52,529**	**34,321**	**(351)**
Remeasurements			
Change in demographic assumptions	-	(5,391)	5,391

Change in financial assumptions	-	(58)	58
Other experience	-	(288)	288
Return on assets excluding amounts included in interest	147	-	147
Changes in the effect of the asset ceiling			(5,786)
Total remeasurements recognised in Other Comprehensive Income	**147**	**(5,737)**	**98**
Fair value of employer	52,676	-	52,676
Present value of funded liabilities	-	28,551	(28,551)
Effect of the asset ceiling			(24,125)
Present value of unfunded liabilities	-	253	(253)
Closing position as at March 2025	**52,676**	**28,804**	**(253)**

CHANGE IN THE FAIR VALUE OF PLAN ASSETS, DEFINED BENEFIT OBLIGATIONS AND NET LIABILITY FOR THE YEAR ENDED 31ST MARCH 2024.

Period ended 31 March 2024	Assets	Obligations	Net (liability)/asset
	£'000	**£'000**	**£'000**
Fair Value of employer assets	45,129	0	45,129
Present value funded assets	0	32,356	(32,356)
Present value unfunded assets	0	283	(283)
Effect of the asset ceiling			(12,427)
Opening position as at 31 March 2023	**45,129**	**32,639**	**63**
Service cost			
Current service cost	0	797	(797)
Past service cost (including curtailments)	0	0	0
Total Service Cost	**0**	**797**	**(797)**
Net interest			
Interest income on plan assets	2,141	0	2,141
Interest cost on defined benefit obligation	0	1,548	(1,548)
Interest on effect of the asset ceiling			(590)
Total Service Cost	**2,141**	**1,548**	**3**

Total Defined benefit cost recognised in Profit or (loss)	**2,141**	**1,548**	**(794)**
Cashflows			
Plan participants contributions	266	266	0
Employer contributions	755		755
Benefits Paid	(1,139)	(1,139)	0
Unfunded benefits paid	(28)	(28)	0
Contributions in respect of unfunded benefits	28	0	28
Expected closing position	**47,152**	**34,083**	**52**
Remeasurements			
Change in demographic assumptions	0	(2,040)	2,040
Change in financial assumptions	0	(190)	190
Other experience	0	988	(988)
Return on assets excluding amounts included in interest	2,902	0	2,902
Changes in the effect of the asset ceiling	0	0	(4,474)
Total remeasurements recognised in Other Comprehensive Income	**2,902**	**(1,242)**	**(330)**
Fair value of employer	50,054	0	50,054
Present value of funded liabilities	0	32,563	(32,563)
Effect of the asset ceiling			(17,491)
Present value of unfunded liabilities	0	278	(278)
Closing position as at March 2024	**50,054**	**32,846**	**(278)**

The current service cost includes an allowance for administration expenses of 0.6% of payroll

This liability comprises of approximately £253k in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions. For unfunded liabilities as at 31st March 2025, 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

	2021/22	2022/23	2023/24	2024/25
	£'000	**£,000**	**£,000**	**£,000**
Present value of liabilities in the Local Government Pension Scheme	(46,670)	(32,639)	(32,841)	(28,551)
Fair Value of Assets in the Local Government Pension Scheme	45,786	45,129	49,872	52,676
Surplus / (deficit) in the scheme :	**(884)**	**12,490**	**17,491**	**24,125**
Effect of IAS19/ IFRIC 14		**(12,427)**	**(17,491)**	**(24,125)**
New Asset/ (liability)		**63**	**(278)**	**(253)**

The actuarial valuation of the Authority's pension scheme, as reflected in the Pension Liability and Pension Reserve on the Balance Sheet, reports a net pension liability. However, for the year ended 31 March 2025, the Authority's actuary, Hymans Robertson LLP, determined that the fair value of the pension scheme assets exceeded the present value of the scheme's obligations, resulting in a net pension asset position.

In accordance with IAS 19 *Employee Benefits* and IFRIC 14, where a surplus exists, the pension asset must be measured as the lower of (i) the calculated surplus in the defined benefit scheme and (ii) the 'asset ceiling'. The asset ceiling represents the present value of the economic benefits available to the Authority, either in the form of refunds from the plan or reductions in future contributions. Under the applicable regulations, the asset ceiling cannot exceed £0 for funded obligations, with unfunded obligations considered separately.

The Authority's actuary has calculated the asset ceiling as the net present value of future service costs less the net present value of future contributions. For 2024/25, this calculation demonstrates that future service contributions exceed future service costs, meaning no economic benefit is available. As a result, the asset ceiling is restricted to £0 before the addition of unfunded obligations. The Authority places reliance on the professional judgement of the Actuary and the assumptions applied in determining these actuarial valuations.

The total contributions by the Authority, as estimated by the Actuary, for the year to 31st March 2026 is £813k.

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 2024		31 March 2025
(%)		(%)
62	Equity investments	62
28	Debt investments (bonds)	28
7	Property	7
2	Inflation	2
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 Eryri 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 2025 to be £42,676k 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 2024				31 Mar 2025			
	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 :								
All	0	0	0	0	0	0	0	0
Debt Securities :								
Other	0	0	0	0	0	0	0	0

Private Equity :								
All	0	2,593.2	2,593.2	5	0	2,705.5	2,2705.5	5
Real Estate :								
UK Property	0	3,473.5	3,473.5	9	0	2,864.3	2,864.3	5
Overseas Property	0	0	0	0	0			0
Investment Funds & Unit Trusts :								
Equities	0	27,753.5	27,753.5	62	0	27,999	27,999	53
Bonds	0	0	0	0	0	15,370.5	15,370.5	0
Infrastructure	0	0	0	0	0	3,161.8	3,161.8	6
Other	0	14,178.9	14,178.9	28	0	3,161.8	3,161.8	6
Cash & Cash Equivalents								
All	0	642.8	642.8	0	0	574.9	574.9	1
Totals	**0**	**49,872**	**49,872**	**100**	**240.0**	**52,676**	**52,676**	**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	
	2023/24	**2024/25**
Long term expected rate of return on assets in the scheme :	4.75%	4.75%
Mortality Assumptions :		
Longevity at 65 for current pensioners :		
Men	21.4 years	21.3 years
Women	23.7 years	23.7 years
Longevity at 65 for future pensioners :		
Men	21.8 years	21.7 years
Women	25.6 years	25.5 years
- Rate of inflation (CPI)	2.75%	2.75%
- Rate of increase in salaries	3.25%	3.25%
- Rate of increase in pensions	2.75%	2.75%
- Rate for discounting scheme liabilities	4.85%	5.80%
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.	65% pre 1/4/2014 service and 65% post 1/4/2014 service.

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 19 years.

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 2025**	**Approximate monetary amount 31 March 2025**
	(%)	**(£'000)**
0.1% decrease in real discount rate	2	537
1 year increase in member life expectancy	4	1,152
0.1% increase in salary increase rate	0	31
0.1% increase in the pension increase rate	2	521

Projected Defined Benefit Cost for the period to 31st March 2025

	Assets	**Obligations**	**Net (liability) / asset**	
	£'000	**£'000**	**£'000**	**% of pay**
Projected Current Service Cost*	0	491	(491)	(11.5)%
Past Service Cost including curtailments	0	0	0	0
Effect of settlements	0	0	0	0
Total Service Cost	**0**	**491**	**(491)**	
Interest income on plan assets	3,056	0	3,056	
Interest cost on defined benefit obligation	0	1,662	(1,662)	
Total Net Interest Cost	**3,056**	**1,662**	**1,394**	
Total Included in Profit and Loss	**3,056**	**2,153**	**903**	

* *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 £4,239k.*

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.

Eryri National Park Authority
Annual Governance Statement 2024-25

This statement meets the requirement to produce a Statement of Internal Control pursuant to Regulation 5(4) of the Accounts and Audit (Wales) Regulations 2014

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

Introduction

Eryri 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.

Eryri 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, Eryri 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, Eryri 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.

Eryri 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 on internal control 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 conducting a review of the effectiveness of the Authority’s governance arrangements.

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 Eryri 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

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

- Cynllun Eryri (The 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:

- Eryri National Park Authority has 18 appointed Members and during 2024/25 had 6 scheduled meetings.

- The Performance and Resources Committee was held 4 times during 2024/25. As part of its remit it undertakes audit committee functions in accordance with CIPFA requirements.

- The Planning and Access Committee was held 8 times during 2024/25. This committee is responsible for carrying out the Authority's statutory planning functions.

- The Authority's Standards Committee was held twice during 2024/25. 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 2024/25 was presented for approval as a working document by the Members at the Authority Meeting on the 24th of April 2024. 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 27th of November 2024 and on the 19th of March 2025.

Effectiveness of the Governance Framework

Eryri 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

Code of Corporate Governance	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. 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. The revised Code of Governance was formally adopted by the Authority in its meeting on the 27th of April 2022.
Standards Committee	The Standards Committee met twice during the year. The first meeting held on the 26th of April 2024, considered and agreed the statutory annual report to be presented to the Authority AGM, on how the committee's functions have been discharged, which included an overview of conduct matters generally within the Authority. The meeting also considered a report by Internal Audit on support provided to the Authority's Members. The Committee welcomed the report conclusion that there was a high level of certainty that the internal mechanisms in place provided sufficient support to Members. However, concerns were raised at the low level of participation by Members to the Internal Audit's questionnaire. It was agreed that the lack of engagement should be referred to in the Annual Report. The agenda also included a report from the Monitoring Officer regarding the monitoring that had taken place on the operation of the code of conduct and specifically Declarations of Members' Interests. The second meeting of Standards Committee which was held on the 20th of September 2024, 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. On the 8th of December 2024, the Chair of the Standards Committee's term came to an end. Approval for the recruitment process for a new independent member for a 5 year term and the establishment of an interview panel, was

	agreed at the Authority meeting on the 13th of November 2024. The recommendation for the appointment of a new independent Member will be presented to the Authority on the 30th of April 2025 for approval.
Whistle Blowing Policy	During 2024/25, no reports or concerns were raised in relation to any Member or Officer of the Authority under the Whistle Blowing Policy.
Anti-Fraud and Corruption Strategy	During 2024/25, 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.
Model Code of Conduct	During 2024/25, no amendments or revisions were made to the Model Code of Conduct.
Complaints – Officers	During 2024/25, the Authority received a total of 16 formal complaints. None of these complaints were later referred to the Public Service Ombudsman for Wales for investigation. The Authority was therefore not subject to a formal investigation of alleged maladministration by the Public Service Ombudsman for Wales during 2024/25.
Complaints - Members	During 2024/25, 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	The Authority's Standing Orders were reviewed as part of the remit of the Reviewing Governance Task and Finish Group during 2021/22. 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).

Standing Orders relating to Contracts	A new revised version of the Standing Orders relating to Contracts came into effect on the 1st of April 2025. The revision incorporates slight changes to threshold limits which now incorporates VAT, and ensures compliance with the Procurement Act 2023. Side by side with the revision to the Standing Orders, the Authority registered on the new Central Digital Platform (CDP) to ensure readiness for the new regime. The CDP is where all UK authorities are required to publish information relating to procurement.
Scheme of Delegation	The Scheme of Delegation was reviewed as part of the remit of the Reviewing Governance Task and Finish Group during 2021/22. The Group concluded that the current Officer Scheme of Delegation continued to be fit for purpose, and therefore no recommendation for changes were given.
Members' Register of Interests	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. 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 Democratic 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.

Principle 2: Ensuring openness and comprehensive stakeholder engagement

Strategic Equality Plan	The Annual Report on the Strategic Equality Plan was presented to the Performance and Resources Committee on the 27th of November 2024. This was the final progress report on the action plan within the Authority's Strategic Equality Plan for 2020 – 24. Progress was reported on the work undertaken and how this contributed towards reaching the Equality Objectives, along with the Equality Impact Assessments undertaken during the year, equal pay monitoring data and staff equality data. A new Strategic Equality Plan for the period 2024 – 28 was approved by the Performance and Resources Committee on the 20th of March 2024. The Annual Report on the first year of implementing the action plan within the new Strategic Equality Plan for the period 2024 – 28 will be reported to the Performance and Resources Committee in November 2025.
Direct Consultation	During 2024/25 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. Consultation is inbuilt into the wide range of workflows and projects we undertake as an Authority, be that through a formal statutory process, informally with communities and stakeholders or jointly with other public bodies. As a small Authority, it is important that we involve communities and stakeholders and consider their views from the outset, if we are to be successful with our projects. During the year, the largest consultation took place around the proposed introduction of the Article 4 Direction. The consultation and public engagement went beyond the statutory requirement, with every household within the National Park receiving a letter to inform them of the proposal. The public consultation attracted 357 written responses, and it's fair to say that opinions were divided within the communities of Eryri as to the potential effects that the introduction of the Article 4 Direction would have. With any new and innovative proposal which cannot draw upon exact historical precedents, this is to be expected. The Authority provided a comprehensive response to all concerns

	raised during the consultation; and provided data and information where available to assist the assessment of the various predicted implications. After analysing all the information and available evidence, a decision to proceed with the Article 4 Direction was taken, which came into force on the 1st of June 2025. In addition, the trial Community Forum to try out a different approach to consult with Community and Town Councils was successful. The forum will now be used as part of the wider consultation process of reviewing the Eryri Local Development Plan and Cynllun Eryri over the next few years. Another significant public consultation undertaken this year surrounded the future of Plas Tan y Bwlch. The initial decision to put the site up for sale attracted significant media attention and a strong public reaction. To address concerns, the Authority held an all-day drop-in session for the public on the 14th of October 2024. The session was well attended by 180 members of the public, which gave them an opportunity to express their views on the future of Plas Tan y Bwlch and the surrounding woodlands, including Llyn Mair. As the situation with Plas Tan y Bwlch has moved on, a recent second drop-in session was held on the 3rd of April 2025 to update the public on recent developments, which was attended by 70 people. It is the Authority's intention to continue with these sessions as and when required, as the situation develops.
Communication and Engagement Strategy	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. 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. The annual report which included performance indicator results was presented to the Performance and Resources Committee on the 10th of July 2024. At the Authority's meeting on the 13th of November 2024, a review of the decision to use Eryri and Yr Wyddfa only in the Authority's communications was presented to the Members, following 2 years of implementation.

	The positive outcomes as well as challenges and areas for improvement were reported upon. The review concluded that people's sentiment towards using the Welsh words was changing which included the media in England. In the same meeting, approval was also given to changing the Authority's logo as a last step to incorporating the Welsh names in all communications and branding. This decision attracted the largest engagement with the public and media during the year. Interactions in the media and on social media, whether positive or negative, contributed to raising widespread awareness of the Welsh names.
Freedom of Information and Environmental Information Regulations Requests	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. During 2024, 42 requests were received of which 23 received all the information requested (55%). Of the other 19 requests, 10 were refused or partially refused as the information requested did not exist or the authority did not hold the information, 3 requests contained commercially sensitive information, 2 requests contained third party personal data, 1 request was for information classed as legal professional privilege, 1 request was for incomplete data which had the potential to mislead the public, 1 request was partially refused as the information would have identified members of the public who reported possible breaches of planning control, and 1 request was for information already available to the public. Of the 42 requests, all were answered within the 20 working day time limit. No complaints were submitted during the year to the Information Commissioner with regard to any information request.
Committee Agendas and Associated Reports	The Authority's Committee agendas and associated reports are published on the website at least 3 clear working days before each meeting, to satisfy the statutory time limit. An archive of past Committee meetings agendas and associated papers is also available on the website for the last 3 years, and older agendas are available on request. Minute Books are also published annually on the website.

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

<table>
<tr><td>Cynllun Yr Wyddfa Partnership Plan</td><td>The process of reviewing Cynllun Yr Wyddfa is drawing to a close with a public consultation over a period of three weeks online, and a draft of the Plan programmed for the beginning of June 2025.

The consultation follows a process of co-designing the action plan with partners and stakeholders. There was a series of design workshops with partners and stakeholders that looked at the challenges and opportunities, with a specific workshop to write the action plan for the next five years.

The Plan will act as a strategic document that will include a new promise to the mountain, the Partnership's aspirations in terms of a sustainable future for the mountain, and the action plan that includes specific projects, and which partner organisation will lead on the different elements.

The action plan is divided into seven themes namely: Yr Wyddfa Ecosystem, Cultural Heritage, Communities, Outdoor Activities, Infrastructure, Economy, and Communication - with each theme clearly defined within the Plan.

Over the next few months we will:
• work with primary and secondary schools in the Wyddfa area for consultation on the plan and gathering their views about the mountain,
• hold drop-in sessions to consult with the communities on the action plan, and
• conducts an online public consultation, on a draft of the Plan as a whole.

It is intended to launch the Plan in its new form in July, with the implementation of the action plan to begin immediately afterwards.</td></tr>
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Cynllun Eryri (Eryri National Park Partnership Plan)	Cynllun Eryri was adopted by the National Park Authority as its statutory (Partnership) Management Plan in October 2020 and officially launched in November 2020. It contains a 5-year action plan which comes to an end in 2025. This means that this year will see a final report on the current action plan and a review of the policies, objectives and actions – with a draft action plan being produced and adopted by the Authority in 2026. The final report on the 2020/25 action plan in currently being written. As a statutory part of the Management Plan review – a State of the Park Report has been produced and published in the form of a micro-site, which is accessed from the Authority's website. This process has identified 5 priorities for the National Park Authority to focus on for the future. A series of Symposia will be held from June – November 2025 to discuss and scrutinise further the identified priorities and begin the process of creating an Action Plan for Cynllun Eryri 2026-2031.
Eryri Local Development Plan 2016-2031	The revised Eryri Local Development Plan 2016-2031 (LDP) was adopted on the 6th of February 2019. The Annual Monitoring Report for 2023-24 was approved by the Planning and Access Committee on the 16th of October 2024, and subsequently presented to the Welsh Government. Some of the main findings of the report include: • There have been no significant developments permitted which undermine the statutory purposes of the National Park; • The Eryri LDP policies have been effective in determining land use planning applications and in defending appeals; • Housing permissions and completions have been below the average annual housing requirement target for several years in a row, although an increase was seen receiving planning permission (45) in the fifth monitoring year; • The number of dwellings that have been completed annually have been consistently below the Annual Anticipated Housing requirement of 51 dwellings per annum since 2016-17. There is a shortfall of -41% for cumulative required build rate from the start of the plan period;

	• Of the 45 new residential properties granted planning permission during 2023-24, 20 of these were affordable housing units; and • During the year, 21 applications were approved to improve community facilities. A revised Delivery Agreement was presented to the Planning and Access Committee on the 9th of April 2025, outlining key stages of the full review of the Eryri LDP. The Delivery Agreement was approved for stakeholder consultation.
Article 4 Direction	At the Authority's Planning and Access Committee on the 6th of March 2024, Members approved engagement on the proposed introduction of an Article 4 Direction for the Eryri National Park Planning Authority area to remove certain permitted development rights to enable control of the use of homes within Eryri. A notice regarding the Article 4 Direction was served on the 12th of April 2024. A 6 week public engagement period commenced on that day and ran until the 24th of May 2024. A total of 357 responses were received during the public engagement period. On the 4th of December 2024, the Authority's Members Working Group discussed and considered in detail comments received during the public engagement period and the Authority's response to the comments, which were collated into a comprehensive Consultation Report. The Authority's Planning and Access Committee then formally considered the comments in its meeting on the 22nd of January 2025 and moved to formally confirm the Article 4 Direction which will come into force on the 1st of June 2025. Accordingly, a formal notice was issued in accordance with the requirements of the Town and Country Planning (General Permitted Development) Order 1995 (as amended). At the same meeting, Members approved the draft Supplementary Planning Guidance: 'Change of Use of Main Home, Second Home and Short Term holiday accommodation' for public consultation. The outcome from the 6 week consultation period along with a final version of the Supplementary Planning Guidance will be presented for approval to the Planning and Access Committee prior to the Article 4 Direction implementation date.

Strategic Plan for a Sustainable Visitor Economy	Since the adoption of the Strategic Plan for a Sustainable Visitor Economy in Gwynedd and Eryri (2035) by the National Park Authority on the 8th of February 2023, officers from the NPA and Cyngor Gwynedd have been formalising operating structures. Conwy Council have now committed to taking the Memorandum of Understanding through their democratic processes and rural Conwy will become official members of the Plan by May 2025. The first annual Action Plan is in the process of being completed and reported upon. The next meeting of the Gwynedd and Eryri Sustainable Visitor Economy Partnership is on the 7th of May 2025 and will begin to draft the second annual Action Plan. As part of the original Memorandum of Understanding, the very first Gwynedd & Eryri Sustainable Visitor Economy Conference was held on the 14th of February 2025 at Neuadd Reichel, Bangor University and marked a significant milestone in the region's journey towards sustainable tourism. The event brought together industry experts, local businesses and community leaders to explore innovative approaches for developing a thriving, sustainable visitor economy. The conference featured in-depth presentations that focused on sharing best practices for responsible tourism. 130 attendees had the opportunity to engage with leading industry experts, including Prof. Terry Stevens, renowned for his work on sustainable tourism, as well as representatives from Adventure Smart, Eco-Amgueddfa Llŷn, Croeso Cymru and Plas Coch, Llanberis. The final panel discussion chaired by Bethan Price provided insights from professionals from Grŵp Llandrillo Menai, Bangor University, and Cymunedoli. There is furthermore a Strategic Board which meets twice a year and a Partnership Delivery Group as well as Task and Finish Groups which lead on specific projects.

Corporate Work Programme	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. 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 final report on the Corporate Work Programme for 2023/24 was considered by the Authority on the 12th of June 2024. The Corporate work Programme for 2024/25 was formally adopted by the Authority on the 24th of April 2024. Members were provided with updates on the progress made in meeting the Well-being Objectives, outlined in the Corporate Work Programme for 2024/25. Progress on the first two quarters of the financial year was reported to the Performance and Resources Committee on the 27th of November 2024. The third and (where available) fourth quarter progress report was reported to the same committee on the 19th of March 2025. A final report is expected to be presented to the Performance and Resources Committee in its meeting in July 2025.
Eryri Low Carbon Strategy 2024-29	At the Authority meeting on the 12th of June 2024, the Eryri Low Carbon Strategy for the period 2024 – 29 was adopted by Members. Whilst the Authority already undertakes several projects which significantly contribute to the goal of reducing carbon and greenhouse gas emissions, this is the first time the Authority has had a specific strategy to guide the work. The strategy will focus on the following key areas: the Corporate Plan, Cynllun Eryri, and the Eryri Local Development Plan. To co-ordinate and implement the strategy effectively, the Authority created a Carbon Officer post.

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

Budget Strategy 2024-25	The Revenue and Capital Outturn Report for 2023/24 was reported to the Performance and Resources Committee on the 10th of July 2024, which noted the final position of Directorates and Services with regard to budgetary control. The Authority's revenue and capital budget for 2024/25 was confirmed in the Chief Finance Officer's report to the Authority on the 7th of February 2024. The report also confirmed the levy on constituent authorities. An update on the Budget was presented to the Authority on the 11th of September 2024 and on the 13th of November 2024 as well as to the Performance and Resources Committee on the 19th of March 2025. The March report outlined the projected year-end revenue and capital position, which estimated a £500k deficit which will be funded from the financial challenge reserve. An oral update to the report was given at the meeting confirming than an additional grant of £1.1 m had since been received by Welsh Government. The report confirmed that the situation in terms of net spending on services was on target to keep within budget for the year, however inflationary pressures continued to be challenging. Expenditure remains higher on elements affected by inflation, particularly on energy, however confirmation was received that the budget for 2024/25 was sufficient. Bank interest rates remain high due to a slower reduction in inflation than expected, which has led to significant income from bank interest for the Authority, with £300k received to the end of January against a budget target of £100k.
Base Revenue Budget for 2025/26	The Base Revenue Budget for 2025/26 which was presented to the Authority at the 13th of November 2024 meeting, confirmed that the budget figures were based on a flat settlement to reflect Welsh Government statement that there will be no increase in indicative settlements of core grant funding for future years. However, the report outlining the Authority's Budget and Levy on Constituent Authorities for 2025/26 by the Chief

	Finance Officer at the 5th of February 2025 Authority meeting, confirmed that a draft settlement was received in December 2024 in which an increase of around 5% was announced to the Authority's core funding. In actual terms this is an increase of £206k in the core funding, which will also result in an increase of £68k in the levies raised on the constituent authorities. The news was welcomed, however the Chief Finance Officer noted that the Authority continues to face an extremely challenging financial situation and starts the 2025/26 financial year with a deficit in the baseline of £635,850.
Mid Term Financial Plan 2024/25 – 2027/28	The Chief Executive presented an overview of the Authority's financial challenges for the next 2 financial years (2025 – 2027) at a Members' Working Group meeting on the 17th of April 2024. The report outlined the anticipated inflationary pressures (based on Bank of England assumptions) on the Authority over the next 3 financial years to be £903,000. Wage inflation was also identified as an unknown. It may reduce the challenge or increase the financial pressure on the Authority, which needs to be assessed as and when such is known. The Chief Executive concluded that no significant adjustments (except for Plas Tan Y Bwlch) need to be considered in this financial year, but preparatory work needs to be undertaken for future consideration. Following this, the Medium Term Financial Plan was formally considered by Members at the Authority meeting on the 11th of September 2024. Some of the steps considered within the report to address the financial challenge included: • Disposing of Plas Tan y Bwlch which creates a £240k saving in the baseline budget; • Increase income generation in the Information Centres; • Increase car parking fees; and • Consider cuts to certain budget lines in order to create savings. It was agreed to adopt the MTFP as a working document, and to review and update it as relevant information becomes available. In addition, it was agreed to work

	closely with Welsh Government Ministers and Officials to develop a commitment on indicative future budgets and to try and ensure provision towards inflationary costs, to ensure that the Authority achieves its statutory duties.
Performance Management	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. 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. The Annual Report for 2023/24 which was approved for adoption and publication by the Authority in its meeting on the 11th of September 2024, reported on Year 3 progress in achieving the Authority's Well-being Objectives.

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

Members' Role Descriptions	Revised role descriptions for Members and for the Chair and Vice Chair were adopted by the Authority on the 27th of April 2022. 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.
Members' Attendance	From the 1st of October 2024, all the Authority's committees and meetings have been held at the Head Office in Penrhyndeudraeth, taking full advantage of the new technological investment for conducting hybrid meetings which has embedded well. Members of the public can observe the committees in person or can view a live webcast, with the current exception of the Performance and Resources Committee. Recordings of committees can also be accessed at a later date through the Authority's YouTube channel.

	Members' attendance at meetings during 2024/25 was 85%, compared to 85% and 81% in the two preceding years of 2023/24 and 2022/23.
Member Training	In 2024/25, member attendance at training events was 48% (53.5% in 2023/24). In addition to the Authority's Member training programme, this year Welsh Government provided funding for Members training sessions on the following: ➢ Effective Financial Governance; ➢ Risk Governance; and ➢ Sustainable Governance. Course materials have been made available on the Landscapes Wales website, which allows Members who were unable to attend to access the information.
Staff Performance Appraisals and Training	Learning and development needs are identified in annual performance appraisal reviews, which outlines training priorities for the year ahead. Staff appraisal rates remain low, with only 35% of staff having received appraisals during 2024/25. Further focus will continue to be applied to ensure that as many staff as possible are annually appraised.
Human Resources Strategy	During 2024/25 the average staff sickness absence was 8.9 days compared to 9.1 days in 2023/24. Analysis of available data has shown that there has been a significant increase in absences due to mental health, stress at work, stress, low mood and depression. This increase has promoted the Authority to take the following actions: • Offer staff absent from work due to stress the opportunity of a referral to Occupational Health; • The HR department to support managers in developing Wellness Action Plans, for staff returning to work after a period of absence due to stress; • The implementation of stress risk assessments across the Authority; and

	• Improve the accuracy of recording reasons for absence to identify trends and provide data for further analysis. As part of the above work a Stress Indicator Tool online survey was rolled out to staff. The survey gathers data anonymously from employees, and will score the performance on workplace aspects related to stress. In addition, all Authority staff and Members have access to the 360 Wellbeing app, which offers amongst other things 24 hour access to GP services, 24 hour mental health helpline and counselling sessions. During the year, several new or revised policies were introduced, including Flexible Working, Domestic Abuse Policy, Learning and Development Policy, Smoking Policy, and a Policy on Reasonable Adjustments.
Management Team Capacity	Following the retirement of the Chief Executive, a new appointment for the role was confirmed on the 2nd of October 2024, which was an internal appointment. On the 13th of November 2024 a report by the new Chief Executive was presented to the Authority to recommend a new structure for the Management Team. The report's main issue of resilience had previously been raised by the Authority as a risk to the operation of the Authority. Therefore, this was considered an opportune time to address this, thereby mitigating a corporate risk. Whilst acknowledging that increasing the capacity of the Management Team had significant financial implications, the Authority nonetheless considered on balance that the advantages outweighed the disadvantages. The Authority therefore resolved to support the increase in Management Team Members from 3 to 4, which will be structured as follows: Chief Executive, Deputy Chief Executive and 2 Directors. The administrative support will remain as existing. The Deputy Chief Executive role would be subject to review between the CEO and Chair of the Authority within 6 months.

Principle 6: Managing risks and performance through robust internal control and strong public financial management

Financial Statements	The Final Statement of Accounts for 2021/22 were formally presented and approved, along with the ISA 260 Report at the Authority meeting on the 12th of June 2024. The Chair and Chief Finance Officer were authorised to sign the Final Letter of Representation by the Appointed Auditor from Audit Wales in accordance with The Accounts and Audit (Wales) (Amendment) Regulations 2018. In the Audit Wales report it was noted that the number of amendments and initial omissions were more numerous than would generally be expected. Detailed background on the delays experienced during the revaluation of the assets was also reported. At the Performance and Resources Committee on the 27th of November 2024, Audit Wales presented their Audit Plan which sets out the plan for the 2022/23 audit of accounts and the 2023 and 2024 performance audit work programme. The Plan set out a timeline of January 2024 for completion of the audit and formal opinion of the 2022/23 financial statements. This timetable was not achieved and the Final Statement of Accounts for 2022/23 along with ISA 260 report were presented to the Authority on the 30th of April 2025 instead. Audit Wales confirmed that yet again a number of amendments were required, and due to this more time was required by Audit Wales to audit the accounts which would result in an increased fee to the Authority. However, an unqualified opinion was given on the final accounts once corrections had been made. The Chair and Chief Finance Officer were authorised to sign the Final Letter of Representation by the Appointed Auditor from Audit Wales in accordance with The Accounts and Audit (Wales) (Amendment) Regulations 2018.

Risk Management	The Risk Register is reviewed and updated quarterly by the Heads of Service and Management Team.

	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.
External Audit	At the start of 2023, Audit Wales commenced a review on governance within National Park Authorities in Wales, which included effective scrutiny, partnerships, supporting recovery and resilience, the appointment of members and maximising their contribution through balancing national and local issues. The report was formally presented to Members and Officers at the Authority AGM on the 12th of June 2024. The organisational response was later presented to Members for discussion at the Performance and Resources Committee on the 10th of July 2024. Audit Wales staff were present to provide Members with a follow-up to the responses received to their four recommendations. Full details of the findings and recommendations are set out under Section 6 (Significant Governance Issues) in this Statement. In the summer of 2023 Audit Wales issued a brief on their proposed forthcoming audit on 'Promoting Equality and Diversity of Access', and Officers duly submitted the evidence requested. A draft report was received on the 9th of January 2025 to which the Authority provided follow up questions on some of the findings. A joint meeting to discuss these issues took place on the 6th of March 2025. The final report including recommendations is yet to be received.
Internal Audit	The Internal Audit Manager reports on the previous financial year's work to the Performance and Resources Committee. However, the annual report for 2023/24 was not presented at any time during the year. Internal Audit have confirmed that they will report on work undertaken during 2023/24 and 2024/25 in a combined

	two year report at the Performance and Resources Committee in July 2025.
Health and Safety	Following a review of the management of Health and Safety within the Authority during February 2023, and to meet compliance with Regulation 7 of the Management of Health and Safety at Work Regulations, the appointment of an inhouse Health and Safety Officer was made in January 2024. A Health and Safety Report was presented to the Performance and Resources Committee on the 27th of November 2024 by the new Officer. The report identified several gaps in the Health and Safety Management System, notably the review process of policies and procedures, risk assessments and training needs assessments. Those issues are now being addressed. During 2023/24, 43 members of staff attended training courses in relation to health and safety. A further 160 health and safety courses have been completed by staff through the ELMS e-learning platform for National Parks. Within the same reporting period, 18 incidents were reported, none of which were reportable under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR).
Information Centres	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. The Information Centres Annual Report was presented to the Performance and Resources Committee on the 27th of November 2024. The report provided an overview of the 2024/25 year to date and concluded that the Centres would end the financial year within their set operating budget. The main issues of note was the increased turnover seen in all 3 Centres, that the number of visitors had remained stable in Aberdyfi and Betws y Coed but had decreased slightly in Beddgelert. Full staffing levels have been in place at all Centres for the full season and no days were lost due to insufficient cover.

	The report confirmed that increasing income and reducing the running costs of the Centres will be a priority in 2025 and all commercial opportunities will be explored.
Borrowing and Investment Strategies / Treasury Management	The Annual Report providing the actual Treasury Management (borrowing and investment) of the Authority during 2023/24, was not presented to the Authority during the year. The Chief Finance Officer presented the Capital Strategy for 2025/26 at the Authority meeting on the 5th of February 2025. 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. The report confirms that the Authority commences 2025/26 debt free. Capital expenditure planned for the year amounts to £1.44M of which £1.24M is financed by external sources and £196K is financed by the Authority's own resources. There is no expectation that the Authority will need to finance any capital works through borrowing. Members approved no change in the authorised borrowing limit and the operational boundary, and approved both the Capital Borrowing Strategy and Investment Strategy for 2025/26, and noted the content with regard to the Prudential Code.
Plas Tan y Bwlch Study Centre	In his report to the Authority on the 7th of February 2024, the previous Chief Executive reported that the Plas Tan y Bwlch Board had come to the conclusion that a viable business linked to delivery of the Authority's statutory purposes could not be developed within the current resources available. It was resolved at the meeting to pursue a two-way path of gauging what interest there in the Property on the Open Market and in addition, to continue discussions with potential partners to run the site. A report by the Interim Chief Executive to the Authority on the 11th of September 2024 reported on progress thus:

	• Despite numerous enquiries and interest shown in the site, only one definite offer to purchase had been received; • A community company, Cymunedoli Cyf., had commissioned a feasibility study on the possibility of transferring the asset into their ownership; and • Due to recent increased press coverage, concerns had been raised by the public, primarily over losing access to the woodland and Llyn Mair. It was resolved to postpone a decision relating to the offer to enable discussions to continue with other interested parties and with Cymunedoli Cyf., and to investigate options to protect access to the woodlands and Llyn Mair. A further comprehensive update report was presented to the Authority on the 13th of November 2024. After careful consideration and discussions by Members, it was resolved: • To formally rescind the Authority's decision relating to Plas Tan y Bwlch dated 11th September 2024; • To defer a decision on the future of Plas Tan y Bwlch to the Authority meeting on 30th April 2025; • 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; • 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 Cyf. and any other Community Company to proceed with their plans and the likely timeframe involved; • In the meantime, that Plas Tan y Bwlch be formally withdrawn from the market; and • 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.

	Following a detailed discussion at the Members' Working Group on the 3rd of March 2025, in which the new Chief Executive presented a new option for the future of Plas Tan y Bwlch; Officers were asked to explore the retention of Plas Tan y Bwlch subject to securing a National Lottery Heritage Fund grant. The option was also discussed with the community in a drop-in session on the 20th of March 2025. A further report by the new Chief Executive to the Authority on the 30th of April 2025 gave more detail on this option and a proposed timetable to consider. The following recommendation was formally approved by Members at the meeting: • 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; • Officers to pursue this with a National Lottery Grant application this Summer; • Officers to emphasise the importance of expectation management throughout this process, noting that Plas would revert to be sold should the grant application fail; • Should the grant funding approach prove unsuccessful, that the Authority should retain control of the woodlands and Llyn Mair, whatever decision is made on Plas Tan y Bwlch; • 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; and • That the Authority further considers this matter and any progress made at the Authority's September 2025 meeting. The Authority's Risk Register continues to be reviewed and updated throughout this process, to reflect the most up to date situation with regard to mitigation of risks. Further detail can be found under Section 6, Significant Governance Issues, of this report.

Yr Ysgwrn	Yr Ysgwrn's Annual Report for 2023/24 was presented to the Authority on the 11th of September 2024. The report noted that 2 successful projects had been undertaken during the year. The first was the Vanishing Words (Geiriau Diflanedig) Project which opened its exhibition in June 2023. Financial grant support was received to develop an educational resource based on the project, which would respond to the curriculum of Wales requirements for pupils aged 7 to 11 years old. The second was the Fama Project, which was initiated because of the vandalism committed on the Hedd Wyn memorial during 2022. This was an opportunity to work with the community to reinterpret the relationship with Hedd Wyn and the heritage of Yr Ysgwrn and the local community, exactly a century after the memorial was unveiled, in 1923. In addition to the 2 projects, a further 20 activities attracting over 500 attendees were held during the year. Despite the financial challenges, the year concluded within Yr Ysgwrn's operating budget.

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

Pay Policy Statement	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. The Authority's Pay Policy Annual Report for 2023/24 and Pay Policy Statement for 2024/25 was presented to the Performance and Resources Committee on the 10th of July 2024, ensuring transparency in staff remuneration at the Authority.
Annual Report 2023/24	The Annual Report for 2023/24 was presented to the Authority meeting on the 11th of September 2024, before being published on the website and distributed to the Authority's main centres, public libraries etc., within the National Park.

	It contains the Chairman's Annual Report for the year, which sets out what was achieved, not achieved and any problems that were encountered. 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, and performance management.
Hybrid Committees and Broadcasting	From the 1st of October 2024, all official Authority meetings are now held at the Head Office at Penrhyndeudraeth, taking full advantage of the investment in hybrid meeting technology installed in the conference rooms. 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. 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.
Grant Funding	Most project based work in the Authority is funded through external grant funding. Grant Funding updates, including any reprofiling and amendments to end dates where relevant, are given to Members through the Performance and Resources Committee. Detailed information is given on capital funded projects as well as live projects. The Authority reviews its priorities annually, ensuring consideration is given to the timescales involved with some grant obligations, and as a result confirms the priority areas for future bids.

	Members have previously confirmed that their approval is required for projects under the following situations: • Any multi-year projects. • Any proposal that does not fit within agreed strategic priorities. • Any proposal referred to members by the Chair or CEO. • Any in-year proposal above an agreed financial limit (agreed at £150,000). During the year an update was given to the Performance and Resources Committee on the 27th of November 2024.
Welsh Language Standards	On the 30th of September 2015, the Welsh Language Commissioner issued the Authority with a Compliance Notice in accordance with section 44 of the Welsh Language (Wales) Measure 2011, which confirmed the Welsh Language Standards that the Authority is subject to. As is required by the Standards, the Authority produced an Annual Report for the year 2023/24 outlining in detail how the Authority complied with all the Standards during the year. The Authority duly approved the Annual Report at its Annual General Meeting on the 12th of June 2024, and authorised for the report to be published on the Authority's website and for publicity to be given to it on social media channels.

Significant Governance Issues and Actions Proposed for 2025/26

Audit Wales: Governance of National Park Authorities

During the period between January and December 2023, Audit Wales conducted a review of governance arrangements across the National Park Authorities in Wales. The review considered five key elements: governance model and structure; key functions and responsibilities within these structures; governance culture; infrastructure to support effective governance; and arrangements to monitor and evaluate the effectiveness of governance.

The purpose of the review was twofold. Firstly, to identify how governance arrangements could be strengthened in light of previously identified themes which had emerged over the last few years reviews, which were:

- Stretched Officer Capacity;
- Tension between key priorities when discharging functions;
- Reliance on short-term grant funding;
- Challenging financial positions and use of reserves; and
- Difficulties in performance management of partnerships.

Secondly, the challenging operating environments for National Parks in Wales due to 15 years of reduced budgets, makes good governance even more important so as to effectively manage the reductions in funding in a way that secures value for money.

Reporting on the outcome for this Authority in June 2024, Audit Wales noted in its report that “Overall, we found that the governance model for National Park Authorities provides a clear framework to discharge their key functions, but weaknesses in its implementation present a risk to good governance.”

Particular issues identified were:

- National Park Authorities recognise the value of collaboration but governing through complex partnership structures presents challenges.
- Servicing governance requirements risks stretching Officer capacity.
- Weakness in elected member selection processes risk undermining good governance.
- The Welsh Government has a comparatively rigorous process for appointing Members, but there is limited on-going support to appointed Members.
- The extent to which Members are being held accountable for their contribution to the governance of National Park Authorities is unclear.
- Weaknesses in how the governance model is being implemented raises questions about its suitability.

Proposals for Improvement
The table below sets out the proposals for improvement for this Authority, identified by Audit Wales whilst undertaking the review and the Authority's response.

Recommendation	
R1	**Supporting Members to carry out their role:** This report highlights weaknesses in the ongoing support and guidance provided to members appointed by the Welsh Government. To address this, we recommend that NPAs and the Welsh Government work together to: ➢ Agree the support and guidance that will be provided to NPA members; ➢ Agree which of this support and guidance will be provided by the Welsh Government and which will be the responsibility of NPAs; and ➢ Clearly communicate this to Welsh Government appointed members.
Eryri NPA Response 12.06.2024	
	The Authority frequently evaluates the development needs of all Members. Following on from this a support programme is provided to all Members. The Authorities hold a seminar for Members at Welsh level annually. There are other opportunities at UK and European levels available to Members. We will continue to collaborate with the Welsh Government to enable thematic training for all Members.
Audit Wales Response 10.07.2024	
	Whilst agreeing to continue to collaborate with the Welsh Government to enable thematic training for all Members was to be commended, Audit Wales remained of the opinion that the organisational response did not directly address what was needed and did not provide sufficient certainty that this would happen.
Eryri NPA Further Response 10.07.2024	
	Members and Officers agreed to address the issues raised by Audit Wales.

Recommendation	
R2	**Ensuring Member nominations support good governance:** This report highlights a lack of clarity and inconsistency in how local authority members are nominated to sit on NPAs. It also highlights a lack of diversity amongst local authority NPA members. To help address this, we recommend that NPAs work with the WLGA and the Welsh Government to: ➢ review whether the protocol for nominations remains fit for purpose; ➢ raise awareness of the protocol and how it can support nominations; and ➢ promote its usage amongst relevant local authorities.
Eryri NPA Response 12.06.2024	
	These are not matters within the Authority's control. These are a point of action for the WLGA, individual local authorities and the Welsh Government. The Authority will be willing to contribute to any review/scrutiny on this if invited to do so.
Audit Wales Response 10.07.2024	
	Audit Wales welcomed the offer to work with the Welsh Government and the WLGA on the protocols, and whilst the response stated these matters were not within the Authority's control, they were relevant to the Authority as it has a role to govern effectively.
Eryri NPA Further Response 10.07.2024	
	Change the response as follows: These are not matters within the Authority's control. These are a point of action for the WLGA, individual local authorities and the Welsh Government. The Authority would welcome the opportunity to contribute to any review/scrutiny on this if invited to do so.

Recommendation	
R3	**Improving accountability for Members** To provide assurance on Members' contribution to the governance of NPAs, and to help inform future training and development provision, we recommend that the Welsh Government, NPAs and constituent local authorities work together to develop an accountability framework for all members of NPAs that: ➢ evaluates their contribution to the NPA; and ➢ can be used to help to target support and development to enable NPA members to be effective in their role.

Eryri NPA Response 12.06.2024	
	We look forward to assisting the Welsh Government and local Authorities on this.
Audit Wales Response 10.07.2024	
	Accepted.

Recommendation	
R4	**Reviewing whether the model is delivering what was intended** This report highlights weaknesses in the implementation of the governance model and how these issue raise questions about its suitability. To ensure it remains fit for purpose and reflects the distinct and different challenges each faces we recommend that, within the timescales of designating a new national park, the Welsh Government reviews the governance model for NPAs.
Eryri NPA Response 12.06.2024	
	The report does not highlight any weaknesses in terms of Governance, common concerns that are shared by several public bodies are highlighted which is a lack of resources to deliver, this is a challenge, not a lack of Governance. No logical evidence has been presented in this report about the need for change and why the Governance system is not fit for purpose. Several reports have come to the conclusion that the current Governance system provides the necessary balance to manage special and vulnerable places. The report has missed an opportunity to look at strategic Governance issues e.g. The effectiveness of section 62(2) of the Act supporting the objectives of National Parks, NPA's ability to trade and NPA's ability to manage natural Resources within its boundaries. Very disappointing as an overview of Governance.
Audit Wales Response 10.07.2024	
	The Authority’s response stated the report did not provide evidence why the Governance system was not fit for purpose. Audit Wales were confident that the report provided a basis for the evidence which was comprehensive and conclusive.
Eryri NPA Further Response 10.07.2024	
	Members and Officers agreed that no change was necessary to the Authority’s response.

The Authority's Risk Profile

The three highest risks to the Authority as reported formally in March 2025, is as follows:

**Both risks associated with Plas Tan y Bwlch have since been updated and is due to be reported upon to the July 2025 Performance and Resources Committee.*

Risk	**Result**	**Action Identified / Progress to date**
Insufficient core budget funding.	Cut in Services.	The Budget for 2025/26 was approved by the Authority in its meeting on the 5th of February 2025, and was established on the basis of a 5% increase in the Welsh Government Grant for 2024/25, and consequently a 5% increase on the levy charged to the local authorities. However, this increase follows several years of no increase, and the grant has not caught up with inflation over this period. At the time of setting the budget it was anticipated that the 2025/26 budget will include a deficit of £635,850 which will have to be financed from reserves, and the Authority will have to continue to ensure that decisive steps are taken to close this gap or the Authority's general reserves will be depleted. Therefore, despite the increase in Government Grant, savings and/or increasing income will still have to be considered in forthcoming years. **Risk Rating:** **Effect 4 x Likelihood 4 = 16 (High)**
*Plas Tan y Bwlch – short term financial pressures on the Authority and securing its long-term future.	Failure to keep within the Authority's budget. Significant reputational damage to the Authority. Adverse impact on the local economy. Loss of livelihood for staff employed at Plas Tan	Plas continues to operate a much reduced business at the time of writing, but has succeeded in attracting temporary business, subject to final sign off. At the Authority meeting on 13th November 2024 the Authority resolved to: (i) formally annul the decision made by the Authority regarding Plas Tan y Bwlch dated 11 September 2024. (ii) postpone a decision on the future of Plas Tan y Bwlch until the Authority's meeting on 30 April 2025. (iii) continue to communicate and negotiate with those parties who have

	y Bwlch. Failure to maintain a Grade II* listed building.	shown interest so far with the intention of gaining a better understanding of their interest and ability to buy. (iv) use this time to carry out an assessment of the ability of any potential buyer to fund repairs and improvements that are necessary to Plas Tan y Bwlch and whatever plans they have for the property. This assessment includes an assessment of any Community Company's ability to proceed with their plans and the likely timetable in question. (v) meanwhile, formally remove Plas Tan y Bwlch from the market. (vi) consider and decide the preferred option in order to ensure public access to the woodlands and Llyn Mair via a formal decision by the Authority as soon as possible. (vii) if negotiations referred to in (iii) do not succeed and/or if all potential buyers fail the assessment referred to in (iv), all options including placing Plas Tan y Bwlch back on the open market will be considered. (viii) hold a further drop-in session on a date to be arranged but before the Authority's meeting on 30 April 2025 in order to communicate the Authority's decision and listen to any unresolved concerns that local communities and beyond have. Negotiations have continued with interested parties since 13th November and the position remains unchanged in that only one firm offer has been received to date. A report is due to be considered by the Authority's Working Group on 5th March 2025 when the situation will be discussed in further detail. **Risk Rating:** **Effect 4 x Likelihood 5 = 20 (High)**

*Reputational and financial risk	The future of Plas Tan y	This complicated and dynamic situation is currently being reviewed by the Chief

regarding the future of Plas Tan y Bwlch.	Bwlch (whether this is to sell or retain) could create a significantly increased financial risk and reputational damage.	Executive. Great care will be taken to ensure that the financial impacts will be mitigated as far as possible, although these risks cannot be eliminated. There are various reputational risks arising from a range of scenarios too, and these are being carefully considered internally with officers. The Chief Executive will present a report outlining these risks and how they will be addressed to the April Authority meeting. **Risk Rating:** **Effect 5 x Likelihood 3 = 15 (High)**

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.

JONATHAN CAWLEY **CHIEF EXECUTIVE** **SNOWDONIA NATIONAL PARK AUTHORITY**	**CLLR. EDGAR WYN OWEN** **CHAIR** **SNOWDONIA NATIONAL PARK AUTHORITY**
DATE: 11.06.2025	**DATE : 11.06.2025**

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

Item No. 10

MEETING	Authority
DATE	23 September 2026
TITLE	**Revenue and Capital Outturn Report 2025/26**
REPORT BY	Chief Finance Officer
PURPOSE	i. To approve the budget transfers, money transfers, and the money carried forward from the revenue and capital budgets in accordance with what was outlined in the report. ii. To approve the Capital Financing Statement. iii. To consider the departmental performance in relation to budgetary control. iv. To approve the recommended changes to the reserves.

1. CONTEXT

1.1 The final financial position of the services for 2025/26 confirms that the Authority has managed to stay within the financial restrictions. There was concern when placing the budget for 2025/26, as well as during the year that the Authority would be facing a deficit at the end of the year. However, a grant of £635,000 was received at the end of the year from the Welsh Government which meant the Authority managed to avoid this eventuality.

1.2 The Authority aims to complete and authorise the statement of accounts as soon as possible however delays getting the 2024/25 accounts audited will have a knock-on effect on the completion of 2025/26 financial statements. The Authority is required to approve the final financial position for 2025/26 (and relevant financial transfers), as part of the procedure for producing the statutory financial statements (to be certified by the Chief Finance Officer and approved by the Authority).

1.3 It should be noted that some figures in this report may be modified during the procedure of closing the accounts and that all figures are subject to audit. No specific time limit has been set but the Authority will aim to draw up draft accounts by August 31. The Authority will be further updated on any significant adjustments made in the statement of accounts and following the completion of the relevant audit.

2. GRANTS RECEIVED IN 2025/26

2.1 In April 2025, the Welsh Government confirmed an increase of 5% in the Authority's Core Grant funding bringing the total core Revenue Grant to £4,325,806.

Additionally, the following grant were also received:

- £330,000 in general capital funding was received to utilise on capital priorities in 2025.26.
- £500,000 from the Sustainable Landscapes, Sustainable Places Nature & Carbon.
- £433,208 for the Ffermio Bro: Farming in Designated Landscapes scheme.
- £300,000 Brilliant Basics Funding from the Welsh Government to Upgrade toilet facilities.
- £400,000 National Peatlands Action Plan Capital Funding from Natural Resources Wales
- £635,000 additional revenue funding in order to address the operating deficit in the 2025.26
- In February 2026, additional capital funding of £1,003,300 was also received from the Welsh Government to fund various capital projects

3. OUTLINE OF THE ACCOUNTS' FINAL POSITION

3.1 This report presents a comparison, at service area level, between the revenue and capital expenditure plans that the Authority had budgeted for, and the actual final expenditure for 2025/26.

3.2 The total net expenditure for the year was £5,286,070 which is £2,612,178 under the revised net budget of £7,898,248. This reflects the additional revenue grant income received at the end of the financial year worth £635,000, as well as additional income from projects including Ffermio Bro, Local Places for Nature, interest income and Car Park income which have once again exceeded the budget. Appendix 3 notes the necessary transfers to and from reserves based on the current outturn position. The total capital expenditure for the year was £3,445,447 compared with £2,519,130 for the previous year (appendix 5). This level of expenditure reflects the success of officers in executing projects such as SLSP, Dolgellau Heritage Scheme, Brilliant Basics facilities Upgrades, Peatlands as well as a number of other capital project.

3.3 There was £2,612,186 remaining before net transfers to specific reserves, and slippages and commitments. It is recommended that any monies remaining be earmarked in order to meet the financial challenge over the coming years. There is a balance of £320,260 available to re-purpose as a result of underspends as well as the addition grant from Welsh Government.

4. FINAL REVENUE SUMMARY 2025/26

4.1 Net Budget for 2025/26

The Authority has already been informed of the increase in the net basic revenue budget.

In Appendix 1, there are further details regarding the transfers reported to the Authority in March. There have been no additional transfers since March 2025.

4.2 Transfers from and to Reserves and Other specified Costs

There is a balance of £2,612,186 before transfers to and from the reserves. A summary of the analysis of the transfers is shown in the table below, together with other specific costs, with the details in Appendix 3.

	(£)	(£)	(£)
Total balances available for 2025/26			2,612,186
Transfers from Reserves			
Land Management	318,012		
Planning	423,595		
Corporate	156,071		
		897,677	
Transfers to Reserves			
Land Management	485,178		
Planning	57,598		
Corporate	1,388,355	-1,931,132	-1,033,454
Slippage and Other Costs (Appendix 4)	-170,160		-1,258,202
Balances available for distribution			**320,530**

4.3 Departmental Outturn

Essential transfers from and to reserves within specific or earmarked programs have already been determined in point 4.2. The table below shows the position of each directorate level:

Directorate	Revised Net Budget	Actual Expenditure	Under/ (Over)	Committed	Under/ (Over)
	£	£	£	£	£
Land Management	2,417,134	2,250,743	166,391	167,161	- 770
Planning & Partnerships	1,509,990	1,692,713	- 182,723	- 250,268	67,544
Corporate	3,716,820	2,577,650	1,139,170	1,143,174	- 4,004
Balances	63,976	-	63,976	-	63,976
	7,707,920	**6,521,107**	**1,186,813**	**1,060,067**	**126,746**
Interest Earned	- 100,000	- 329,204	229,204	-	229,204
Capital Finanaced from Revenue	881,380	- 314,782	1,196,162	1,231,582	- 35,420
Capital Charges Adjustment	- 591,050	- 591,050	-	-	-
TOTAL	**7,898,250**	**5,286,070**	**2,612,180**	**2,291,650**	**320,530**

4.4 Detailed Analysis

A more detailed breakdown by service of the expenditure and commitments for 2025/26 is available in Appendix 2.

4.5 Material Variances

Below is a brief explanation of the variances over £10,000 within the services below which contribute to the total of £320,530 to be reallocated.

Land Management

Tree Conservation and Agriculture – There was expenditure on a number of grant projects where it was necessary to shift the expenditure against specific services/grants leaving a surplus within the service. The nature of some of the projects within these services means that there is uncertainty in terms of the availability of grants and grant claims. It is possible that one year's surplus will tend to be needed to meet such situations in subsequent years where a deficit is identified. A total of £193k will be moved to reserves which is a combination of additional grant income received for specific purposes, as well as underspends on the salaries line.

Public Access & Warden services – Due to staff absences there was a number of projects delayed in the service resulting in an underspend of around £129k. This money will be held in reserves in order for the works to go ahead at a future date.

Planning & Partnerships

Development Management – There is an overspend of £24k against the service's budget due to difficulties recruiting for certain specialist posts during the year, as well as staff absences and resignations, and the expenditure on external consultancy fees continues to be high. The overspend at the end of the year is a result of the reliance on external consultants, however the situation is significantly improved from previous years.

Planning and Policy – There was an underspend of £65,000 at the year end, due to posts being vacant for a time during as well as underspends on the Local Development Plan budget line. The review of the Local Development Plan is ongoing and the budget will be carried over to 2026/27.

Partnerships –There is an underspend of around £100k on the Commissioning Fund line of the Partnerships budget. Part of this money is earmarked for the Dark Skies project as well as the young people officer post and the duties involved. £50,000 will be carried over to the 26.27 budget to fund the upcoming Eryri Visitor Survey.

Corporate:

Car Parks and Visitor Facilities - The car park and Llyn Tegid income exceeded the target by £140k. This surplus will be held in the asset management reserve to address the ongoing infrastructure issues at Pont Bethania and Pen y Pass.

Property – There was £18,356 underspend on the general repairs and maintenance budgets.

Legal – There is an overspend of £13,050 as a result of additional costs in relation to external professional services & advice for various legal matters such as Employment advice, implementation of ANPR, Wild Camping etc.

Translation – There is an underspend this year of around £16,000, this will be utilised in 2026/27 as the translation workload is set to increase due to the review of the Local Development Plan in 2026.

Human Resources – There is an overspend of £15k due to additional recruitment costs during the year, mainly due to recruitment of two new directors to the management team.

Bank Interest – The actual income received is much higher than the £100,000 budget and previous forecasts. This is mainly because the interest rates remain high and inflation is not falling at the predicted rate resulting in an additional interest income of £229k.

4.6 Changes since previously reported

As noted previously, the Authority has successfully avoided ending the year in a deficit as a result of receiving additional grant funding at the end of the year. This grant funding has also allowed the Authority to carry over income from car parks, and information centres etc over to 2026/27 in order to meet the financial challenge. This money will be held in the reserves until needed.

5 . CAPITAL OUTTURN 2025/26

5.1 Details of the Capital budget, outturn and funding sources appear in the summary below and Appendix 5:

	Net Budget	Expenditure	Income	Balance	Committed	Under/ (over)
	(£)	(£)	(£)	(£)	(£)	(£)
Land Management	345,043	2,001,741	-1,992,122	333,453	387,158	-53,706
Planning & Partnerships	500,000	432,556	-100,000	167,444	167,444	0
Corporate	36,340	1,011,150	-1,670,079	695,268	827,846	-132,578
Total	**881,383**	**3,445,447**	**-3,762,200**	**1,196,166**	**1,382,448**	**-186,284**

5.2 The revised net budget of £881,383 and the net expenditure of -£316,754 leaves £1,196,166 before transfers and slippage. These figures include the additional grant income of £330,000 as well as SLSP grants and a number of historic grant projects that were executed during the year, where a budget was not originally set up for them, as well as the £1m capital funding that was received close to the year end for various capital purposes.

5.3 See appendix 5 for more detail

6. RESERVE FUNDS

6.1 See below a summary of the usable funds with their current balances. It should be noted that a significant portion of the below represents amounts that are committed for specific purposes.

Reserve Name	Balance 31/03/2025	Movement	Balance 31/03/2026
Capital Receipts Reserve	163,791	-	163,791
Section 106 Reserve	654,407	(405,996)	248,411
Revenue Grants Reserve	1,092,928	50,191	1,143,119
Capital Grants Reserve	2,334,979	(335,954)	1,999,025
Asset Management Reserve	979,499	78,897	1,058,396
Public Examination Reserve (Planning)	225,000	-	225,000
Match-funding Reserve	819,039	(0)	819,039
Slippage Reserve	116,511	1,258,202	1,374,713
Projects Reserve	1,375,243	203,907	1,579,150
Snowdon Infrastructure Reserve	56,303	-	56,303
Specific Risks Reserve	412,351	46,563	458,914
Staff Resilience Reserve	372,172	-	372,172
Commercial Risk Reserve	100,000	-	100,000
Financial Hardship Reserve	2,683,218	750,000	3,433,218
General Revenue Reserve (Balances)	1,066,750	(0)	1,066,750
	11,840,648	**1,645,810**	**14,098,001**

6.2 Allocation of Balance and Underspend and Additional Income

A balance of £320,530 of underspends and additional income from 2025/26 is available to be re-allocated on a one-off basis. It is recommended that this sum is transferred to either the Financial Hardship Reserve or the General Revenue Reserve in order to contribute towards the deficit from 2026/27 onwards. The deficit identified in the original budget for 2025/26 was around £635k, but as a result of the grant received specifically to meet this deficit, we now have funds to reallocate. It is expected that the first budget update in September will provide a better picture of the situation and the deficit to be financed. It is recommended that the rest of the surplus money from 2025/26 be set aside in the General Reserve for this purpose for the time being with the necessary amount to be transferred to the 2026/27 budget and the rest to be kept in reserve for the deficit in 2027/28.

6.3 Analysis of Reserves

Below is a breakdown of the main movements within the reserves.

<u>Section 106 Reserve</u>

There was an decrease of £405,996 in the fund during the year, as the Authority utilised the funds in order to contribute to the purchased affordable housing in partnership with Cyngor Gwynedd. Movement within this reserve is dependent on the number of relevant planning applications received.

Revenue Grants Reserve
This reserve holds the balance of unused revenue grants, received in the financial year and recognised as income in that financial year, but transferred to a reserve for future use. There was a net increase of £50,191 during the year.

Capital Grants Reserve
This reserve has been created on the same premise as the Revenue Grants Fund. During 2024/25 grants were used and received meaning a net decrease of £335,954 in the reserve.

Asset Management Reserve
There was an increase of £78,897 in the reserve during 2025/26 as additional funds were transferred into the reserve following the additional capital grant received from the Welsh Government at the year end.

Match Funding Reserve
This reserve allows the Authority to seek additional financing from external partnership and operate above the baseline budget. There was no movement in 2025.26.

Staff Resilience Reserve
The funds in this reserve are earmarked for buying in services as needed to meet the Authority's needs due to long term absences or to complete specific elements of work. There was no movement in 2025.26.

Specific Risk Reserve
The purpose of this reserve is to address any possible cuts to the budget, considering there is uncertainty regarding future grant settlements.

Financial Hardship Reserve
This reserve was set up in 2023/24 to address the financial challenge that faces the Authority. The funds in this reserve derive from underspends, as well as commercial income from car parks, and additional grant funding from the Welsh Government specifically to fund the financial deficit facing the Authority.

General Balances
There is an expectation that the Authority keeps funds in reserve for any substantial unforeseen costs that may arise at short notice. It is recommended that the remaining balance of £320,530 in the 2025/26 budget be transferred to the general balance reserve.

7. TRANSFERS BETWEEN BUDGETS WORTH OVER £30,000 FOR THE ATTENTION OF THE AUTHORITY

7.1 Part 3 of the Authority's Financial Regulations states the need to report to the Authority or the Performance and Resources Committee on transfers worth over £30,000 between budgets, as follows:

Sum	**Transfer Approval**
£30,000 - £100,000	Chief Executive, Chief Finance Officer and the Chairman. Transfer to be reported to the next Authority for information only.
£100,000 or more	Authority Decision

7.2 Since the last report, there has been one transfer worth over £30,000

- £36,746 Plas Tan y Bwlch initial project costs

8. RECOMMENDATIONS

8. 1 Approval of the transfers in the revenue and capital budgets as outlined in part 4 (details in Appendix 1).

8.2 To approve the transfers to and from the earmarked reserves as outlined in the table under paragraph 4.2 and Appendix 3.

8.3 To note the final position of the directorates and services in terms of budgetary control (paragraph 4.3 to 4.6 and Appendix 2)

8.4 To approve the slippages and commitments (£1,258,202) in Appendix 4.

8.5 To approve the transfer of the underspends relating to 2025/26 to the General Balances.

8.6 Approve the Capital Financing Statement (part 5 and Appendix 5).

Appendix 1

Eryri National Park Authority
Revised Budget for 2025/26 on 31 March 2026

	Original Budget	Virements	Virements (new)	Revised Net Budget
	£	£	£	£
LAND MANAGEMENT				
Conservation, Trees and Agriculture	524,830	12,690	-	537,520
Dark Skies	60,800	-	-	60,800
Celtic Rainforests (LIFE)	74,790	-	-	74,790
Carneddau Partnership	25,000	-	-	25,000
Archaeology	70,210	1,640	-	71,850
Cultural Heritage	83,530	1,940	36,746	122,216
Ysgwrn	124,050	2,000	3,400	129,450
Public Access	122,530	2,300	-	124,830
Wardens, Estate Workers & Volunteers	1,240,670	30,008	-	1,270,678
Information Centres	221,090	8,020	-	229,110
Sub-total carried forward	**2,547,500**	**58,598**	**40,146**	**2,646,244**
PLANNING				
Development Control	519,000	21,640	-	540,640
Planning & Policy	282,700	50,640	-	333,340
Management Plan and Partnerships	516,500	37,610	-	554,110
Engagement with Young People (W.G. Gra	41,900	-	-	41,900
Well-being Paths (W.G. Grant)	40,000	-	-	40,000
	1,400,100	**109,890**	**-**	**1,509,990**
CORPORATE				
Members Costs	136,570	-	-	136,570
Authority Support	97,570	1,980	-	99,550
Corporate Management	773,500	42,960		816,460
Property	240,470	54,490	-	294,960
Legal	60,710	1,580	-	62,290
Administration and Customer Care	210,610	9,260	4,000	223,870
Translation	95,990	9,760	- 4,000	101,750
Personnel and Training	217,530	5,840	-	223,370
Head Office	263,870	- 19,440	-	244,430
Information Technology	390,960	8,740	-	399,700
Finance	242,970	7,100	-	250,070
Plas Tan y Bwlch Study Centre	530,230	4,100	-	534,330
Sub-total carried forward	**3,260,980**	**126,370**	**-**	**3,387,350**

Appendix 1 con.

Eryri National Park Authority
Revised Budget for 2025/26 on 31 March 2026

	Original Budget	Virements	Virements (new)	Revised Net Budget
	£	£	£	£
Subtotals Brought Forward				
LAND MANAGEMENT	**2,547,500**	**58,598**	**40,146**	**2,646,244**
PLANNING	**1,400,100**	**109,890**	**-**	**1,509,990**
CORPORATE	**3,260,980**	**126,370**	**-**	**3,387,350**
Plastic-free Wyddfa	-	-	-	-
Engagement	310,360	7,870	-	318,230
Llyn Tegid	- 20,180	-	-	- 20,180
Car Parks	- 463,270	- 69,050	6,310	- 526,010
Litter Clearance	19,510	20,000	-	39,510
Traffic and Transport	5,000	- 5,000	-	-
Visitor Facilities	261,310	27,500	-	288,810
	3,373,710	**107,690**	**6,310**	**3,487,710**
BALANCES				
General Inflation Provision	30,000	- 30,000	-	-
Payroll Inflation provision	120,000	- 56,024	-	63,980
	150,000	**- 86,024**	**-**	**63,976**
	7,471,310	**190,154**	**46,456**	**7,707,920**
TOTAL				
Interest Earned	- 100,000	-	-	- 100,000
Revenue Financing of Capital Expenditure	1,443,110	395,154	- 956,884	881,380
Capital Charges Adjustment	- 591,050		-	- 591,050
	8,223,370	**585,308**	**- 910,428**	**7,898,250**
FUNDED FROM				
National Park Grant	4,325,806			4,325,806
Constituent Authority Levy	1,441,935			1,441,935
Tfrs from reserves	2,455,629	395,154	- 720,270	2,130,513
Net Budget	**8,223,370**	**190,154**	**-**	**7,898,250**

Appendix 2

Eryri National Park Authority
Final Revenue Position 2025/26 at 31 March 2026

	Revised Net Budget	Actual Expenditure	Committed	Under/ (Over)
	£	£	£	£
PLANNING AND LAND MANAGEMENT				
Conservation, Trees and Agriculture	537,520	344,643	192,877	0
Local Places for Nature		- 55,683	55,683	- 0
Ffermio Bro		38,555	- 38,555	0
Dark Skies	60,800	38,432	22,368	0
Celtic Rainforests (LIFE)	74,790	354,247	- 279,457	0
Carneddau Partnership	25,000	- 60,585	85,585	- 0
Archaeology	71,850	71,363	-	487
Cultural Heritage	122,216	122,723	-	- 507
Ysgwrn	129,450	132,145	-	- 2,695
Public Access	124,830	166,051	-	- 41,221
Wardens, Estate Workers & Volunteers	1,270,678	1,098,852	128,660	43,166
Sub-total carried forward	**2,417,134**	**2,250,743**	**167,161**	**- 770**
PLANNING				
Development Control	540,640	970,281	- 405,996	- 23,644
Planning & Policy	333,340	267,001	65,729	610
Management Plan and Partnerships	554,110	412,889	50,000	91,221
Engagement with Young People (W.G. G	41,900	42,542		- 642
Well-being Paths (W.G. Grant)	40,000	-	40,000	-
	1,509,990	**1,692,713**	**- 250,268**	**67,544**
Corporate				
Members Costs	136,570	126,061		10,509
Authority Support	99,550	80,899		18,651
Corporate Management	816,460	89,791	720,000	6,669
Property	294,960	285,909		9,051
Legal	62,290	75,341		- 13,051
Administration and Customer Care	223,870	214,367	4,000	5,503
Translation	101,750	88,919	12,000	831
Human Resouces	223,370	239,103		- 15,733
Head Office	244,430	253,740		- 9,310
Information Technology	399,700	424,110		- 24,410
Finance	250,070	272,085		- 20,752
Plas Tan y Bwlch	534,330	280,893	253,437	0
Communication	318,230	345,458		- 27,228
Information Centres	229,110	210,532		18,578
Miri Medi Eryri	-	- 15,000	15,000	-
Llyn Tegid	- 20,180	- 90,179	60,000	9,999
Car Parks	- 526,010	- 606,040	80,000	30
Litter Clearance	39,510	44,909		- 5,399
Visitor Facilities	288,810	256,752		32,058
	3,716,820	**2,577,650**	**1,144,437**	**- 4,004**
BALANCES	63,976	-	-	63,976
	7,707,920	**6,521,107**	**1,061,330**	**126,746**
TOTAL				
Interest earned	- 100,000	- 329,204	-	229,204
Revenue financing capital	881,380	- 314,782	1,231,582	- 35,420
Capital adjustment	- 591,050	- 591,050	-	-
	7,898,248	**5,286,070**	**2,292,913**	**320,530**
Financed from				
National Parks Grant	4,325,806			
Local Authority Levy	1,441,935			
Transfers from reserves	2,130,513			
Net Budget	**7,898,252**			

			Appendix 3
	(£)	(£)	(£)
Total Balances available for 2025/26			**2,612,186**
Transfers from Reserves			
Land Mangement			
Ffermio Bro (Projects Reserve - Authority Contribution)	38,555		
Celtic Rainforest LIFE (Revenue Grant Reserve)	279,457		
		318,012	
Planning and Partnerships			
S106 Contributions	423,595		
		423,595	
Capital Grant Reserve/ Other capital expenditure			
Upgrading toilet facilities (Asset Management Reserve)	101,953		
Carneddau	2,933		
Harlech Restoration (Welsh Gov Grant)	14,125		
Cadair Idris	21,228		
Clwy'r Ynn (Welsh Gov Grant)	1,455		
Mind the Gap	14,377		
		156,071	
			897,677
Transfers to Reserves			
Land Mangement			
Local Places for Nature (Revenue WCVA)	55,683		
Conservation, Trees and Agriculture	192,877		
Dark Skies	22,368		
Access Projects	128,666		
Carneddau	85,585		
		485,178	
Planning and Partnerships			
	17,598		
	40,000		
		57,598	
Corporate			
Specific Risk Reserve	253,437		
Asset Management Reserve	140,000		
To address deficit	720,000		
		1,113,437	
Capital Grant Reserve/ Other capital expenditure			
Access projects	10,000		
Cultural Heritage	2,736		
Dolgellau Heritage Project	77,885		
Peatlands Capital Project	19,397		
SLSP 25.26	82,384		
Local Places for Nature (WCVA)	34,132		
National Grid Stone Walling project	11,341		
National Forestry	1,333		
Vodafone	35,710		
		274,918	
			1,931,402
Total			
			1,578,462
Slippage and Other Costs (Appendix 4)	1,258,202		1,258,202
Balance available for re-allocation			**320,260**

Appendix 4

Eryri National Park Authority
Slippage and Other Costs 2025/26

Capital Projects 2025.26		
General SLSP 2025.26 underspends	288,738	
SLSP 2025.26 Underspends	221,853	
Wild Water Eryri SLSP	19,247	
Additional Capital Funding (Welsh Gov. Grant)	539,108	
Ffermio Bro Capital 25.26	42,527	
		1,111,474
Planning & Partnerships		
Eryri Local Development Plan	65,729	
Visitor Survey	50,000	
		115,729
Corporate		
Miri Medi Eryri	15,000	
Translation services - Eryri Local Development Plan	16,000	
		31,000
Total		**1,258,203**

Appendix 5

CAPITAL OUTTURN 2025/26

	Net Budget	Expenditure	Income	Balance	Committed	Under/ (over)
	(£)	(£)	(£)	(£)	(£)	(£)
Land Mangagement						
Access Projects	10,000	-	-	10,000	10,000	-
Cultural Heritage	112,744	110,008	-	2,736	2,736	- 0
Golgellau Heritage	-	27,355	- 105,241	77,885	77,885	0
Carneddau Footpaths	13,872	16,805	-	- 2,933	-	- 2,933
Harlech Restoration	30,557	44,682	-	- 14,125	-	- 14,125
Cadair Idris	39,730	60,958	-	- 21,228	-	- 21,228
Peatlands Action Plan	-	371,507	- 388,934	15,455	15,455	0
Clwy'rYnn-grantLl.C.	-	1,455	-	- 1,455	-	- 1,455
GC-MIND THE GAP	-	95,804	- 81,427	- 14,377	-	- 14,377
Agriculture - vehicles	35,140	36,974	- 1,833	- 0	-	- 0
Traditional Boundries	103,000	102,589	-	411	-	411
Local Places for Nature	-	180,529	- 210,445	29,916	29,916	-
National Grid Stone Walling	-	124,440	- 135,781	11,341	11,341	-
Natioanl Forestry	-	79,141	- 80,474	1,333	1,333	-
Vodafone	-	4,290	- 40,000	35,710	35,710	-
Eryri yn y nos-SLSP	-	-	- 25,000	25,000	25,000	-
Dwr gwylltEryri-SLSP	-	-	- 10,000	10,000	10,000	-
Coed a ch.hynaf-SLSP	-	18,988	- 85,000	66,012	66,012	-
Trydan adnewydd-SLSP	-	44,220	- 80,000	35,780	35,780	-
NG-Din-Pentir	-	5,753	- 25,000	19,247	19,247	-
Loacal Places - Challenge Fund	-	24,100	- 28,316	4,216	4,216	-
Ffermio Bro Eryri	-	440,490	- 462,472	21,982	21,982	-
Ffermio Bro Llyn	-	116,533	- 125,054	8,521	8,521	-
Ffermio Bro Mon	-	95,121	- 107,146	12,024	12,024	-
Land mangement sub-total	**345,043**	**2,001,741**	**- 1,992,122**	**333,453**	**387,158**	**- 53,706**
Planning & Partnerships						
SLSP 25.26 Project	500,000	417,616	-	82,384	82,384	-
Dolgellau Decarbonisation SLSP	-	14,940	- 100,000	85,060	85,060	0
Planning & Partnerships sub-total	**500,000**	**432,556**	**- 100,000**	**167,444**	**167,444**	**0**
Corporate						
Facilities Upgrades	-	401,953	- 300,000	- 101,953		- 101,953
IT Equipment	*22,340*	22,358	-	- 18		- 18
Wardens vehicles	*14,000*	81,386	- 35,929	- 31,457		- 31,457
Property vehicle	-	-	- 850	850		850
General SLSP 25.26	-	41,262	- 330,000	288,738	288,738	- 0
Capital Grant 25.26	-	464,192	- 1,003,300	539,108	539,108	0
Corporate sub-total	**36,340**	**1,011,150**	**- 1,670,079**	**695,268**	**827,846**	**- 132,578**
	-	-	-	-	-	-
Totals	**881,383**	**3,445,447**	**- 3,762,200**	**1,196,166**	**1,382,448**	**- 186,284**

Item No. 11

MEETING	Authority
DATE	23 September 2026
TITLE	**2026/27 Budget Update**
REPORT BY	Head of Finance
PURPOSE	To inform Members: • of significant virements. • of the expenditure to date against the revenue and capital budgets including any projections for the financial year.

1. BACKGROUND

1.1 This report presents an updated review of the 2026/27 budget, summarising the revised revenue and capital positions for the period 1 April 2026 to 31 July 2026.

1.2 The report also compares progress against the net revenue budget with the corresponding period in 2025/26.

1.3 The Sustainable Landscapes, Sustainable Places (S.L.S.P) grant projects continue in 2026/27. The total value is worth £500,000 as well as £330,000 general capital budget.

1.4 Additional grant funding has been secured for several programmes, including; INRS Ffermio Adfywiol and INRS The right trees in the right place, both are worth £1m of capital and revenue funding; £162,500 relating to the Reservoir Safety Grant scheme and Local Places for Nature. Major externally funded projects—including the LIFE Celtic Rainforest, Ffermio Bro and the Peatland Restoration Project continue as scheduled.

1.5 An agreement on pay scales backdated to April 1st, 2026 has now been accepted. The new pay rates, each increased by 3.3% will be included in the budget and implemented this month. The provision of £165,000 included in the budget is based on an increase of 3%, however the true cost is likely to be around £184,000. The £19k difference will increase the deficit to £158k by the end of the year.

2. 2026/27 REVISED REVENUE BUDGET

2.1 The Original Net Budget was approved by the Authority on 4th February 2026.

Service Areas	Original Budget £	Virements (previous) £	Virements £	Revised Net Budget £
Land Management	2,517,580	- 1,335	-	2,516,245
Planning	1,389,450	-	-	1,389,450
Corporate	2,845,475	85,037	-	2,930,512
Balances, reserves and provisions	195,000	-	-	195,000
Total Expenditure to Services	**6,947,505**	**83,702**	**-**	**7,031,207**
Interest Earned on Surplus Funds	- 150,000	-	-	- 150,000
Revenue Financing of Capital Expenditure	2,925,680	-	-	2,925,680
Capital Charges Adjustment	- 591,050	-	-	- 591,050
Net Budget	**9,132,135**	**83,702**	**-**	**9,215,837**
Financed from				
National Park Grant	4,499,000			4,499,000
Additional National Park Grant	-			-
Constituent Authority Levy	1,499,610			1,499,610
	5,998,610			**5,998,610**
Contributions from reserve	3,133,525	83,702		3,217,227
Revised Net Budget	**9,132,135**	**83,702**	**-**	**9,215,837**

2.2 The original net budget of **£9,132,135** (approved 4 February 2026) has been revised to **£9,215,837**. detailed breakdown by service and all virements are shown in Appendix 1.

3. REVISED CAPITAL BUDGET

3.1 A summary of the revised capital budget is provided in the main report, with detailed allocations in Appendix 2.

Capital Budget 2026/27

Service Areas	Original Gross Budget (£)	Grant Incwm (£)	Net Original Budget (£)	Virements (£)	Virements (new) (£)	Revised Net Budget (£)
Land Management	2,073,340	-	2,073,340	-	-	2,073,340
Planning	-	-	-	-	-	-
Corporate	852,340	0	852,340	0	0	852,340
Total	**2,925,680**	**0**	**2,925,680**	**0**	**0**	**2,925,680**

4. FORECASTED POSITION FOR 2026/27

4.1 The following table summarises the progress against the budget to 31 July and a comparison with the same period in 2025/26.

Services	Revised Net Budget	Net Expenditure to date	2025/26 Comparison	Variance
	(£)	(£)	(£)	(£)
Land Management	2,516,245	960,864	298,044	662,820
Planning	1,389,450	338,517	380,611	- 42,094
Corporate	2,930,512	678,982	1,614,717	- 935,735
Balances, reserves, and provisions	195,000	-	-	-
Total Services Expenditure	**7,031,207**	**1,978,363**	**2,293,372**	**- 315,009**
				-
Interest Earned on Surplus Funds	- 150,000	- 75,943	- 65,280	- 10,663
Revenue Contribution Towards Capital	2,925,680	680,440	227,862	452,578
Capital Charges adjustment	- 591,050		- 591,050	591,050
Net Revenue Budget	**9,215,837**	**2,582,860**	**1,864,904**	**717,956**
FUNDED FROM				
National Park Grant	4,499,000			
Constituent Authority Levy	1,499,610			
Contributions from reserve	3,133,525			
Original Net Budget	**9,132,135**			
Additional Welsh Government Grant				
Contributions from reserve	83,702			
Revised Net Budget	**9,215,837**			

4.2 To summarise, services are on target to keep within their budget for the year, and so far, the budget for 2025/26 seems sufficient.

The Bank of England base rate has remained at **3.75%** throughout 2026 thus far as inflation falls. The Authority’s investment returns however are healthy, with interest income of £75k being earned to the end of July against the annual target of £150k.

4.3 **Corporate**:

Plas Tan y Bwlch – The 2026-27 budget has been adjusted to reflect the current situation with reductions in the income target as well as staffing and service costs. The modest income target for 2026/27 has already been met, and we expect the final position to be well within the budget.

Car Parks – The parking income target has been increased by £500k in 2026-27 to £1,528,800. The income level to the end of July however has considerably surpassed that of the first four months of 25-26. A more detailed assessment will be provided later in the year, when six months of financial data will be available.

Visitor Facilities – Challenges continue to arise with facilities infrastructure with additional costs for temporary measures and solutions. Pont Bethania improvements continue to be in development phase as floodplain impact mitigation is required therefore no firm timeline can be established. The Asset reserve will be required to fund this work in the future once a resolution to the planning consultation concerns is found. All additional temporary costs for Pont Bethania and Pen y Pass during the current year is to be funded from car park revenue.

Reservoirs – Additional professional fees arising in design solutions for Llyn Dywarchen are to be met within the property service budgets for the current year. A grant application was successful for capital and some revenue assistance for Llyn Mair works that are ongoing in 2026/27. Planned improvements to Llyn Dywarchen during 2027/28 will need to be funded from Asset reserves.

Information Technology - An overspend is currently projected on the IT licensing budget due to increases in software subscription and licensing costs that exceed the budget provision. Rising supplier charges and contractual price increases have placed sustained pressure on this budget line. At present, no reduction in these costs is expected during the year.

4.4 **Land Management**:

Overall, the current net expenditure remains within budget. There are variances within the services as detailed below.

Conservation, Trees, and Agriculture – Several projects tied to this service are grant funded including Ffermio Bro, INRS, Eryri Fringes and Peatlands projects. It is anticipated that the expenditure will be claimed back via grants within the year. When setting the original budget there was no assurance of these grants and the budget for salaries on some of these schemes were set against the baseline as a precaution. Current projections do not suggest a situation where the grants will not be available and unless this scenario changes during the year, an underspend on salaries within this service is expected.

4.5 **Planning**

Development Management and Compliance – There continues to be an overspend on external consultants' fees, however, the situation is much improved compared with previous years as staffing pressures have eased. Savings arising from a vacant post are helping to mitigate some of these costs. The current budget for subscriptions and external consultants will need to be reviewed to bring them in line with the current needs of the department.

4.6 **Balances, Reserves and Provisions** – The inflation reserve of **£30,000** is yet to be allocated as is the salary provision of **£165,000**. As the pay increase decision for 26-27 has just been made, this will be implemented before the end of the month.

4.7 **Interest –** The target for interest income was increased to £150,000 for the 2026/27 budget, however £75k has already been received to the end of July.

4.8 **Capital**: The main net spends to the end of July 2026 are -

Cadair Idris (Welsh Government Grant)	£31,250
T.C.Ll.C (various)	£66,267
Local places for nature	£51,563
NG – Eryri Dry stone walls	£56,426
National Forest	£25,283
Vodafone	£23,525
NG Grant – Dinorwig to Pentir	£11,705
Brilliant Basics – Betws and Pen y Pass	£20,410
Restore Harlech	£38,874
NG Grant – Trawscoed	£10,000
Various – 25-26 Underspend (WG)	£322,538

5. VIREMENTS BETWEEN THE BUDGETS WORTH OVER £30,000 FOR THE ATTENTION OF THE AUTHORITY.

5.1 Part 3 of the Authority's Financial Regulations state the need to report to the Authority or the Performance & Resources Committee regarding virements worth between £30,000 and £100,000 between budgets, where they have not been previously approved by the Authority. In addition, the Authority's approval is required for any virement worth £100,000 or more.

5.2 The following virements have been approved during this financial year.

- £40,000 Plas y Bobol PTyB project.
- £38,517 Additional legal contract costs.

6. RECOMMENDATION

- **Approve the report and note the current financial situation for 2026/27**

7. BACKGROUND PAPERS

NONE

Appendix 1

Eryri National Park Authority
Revised Budget for 2026/27 on 31 July 2026

	Original Budget	Virements	Virements (new)	Revised Net Budget
	£	£	£	£
LAND MANAGEMENT				
Conservation, Trees and Agriculture	559,560	-	-	559,560
Dark Skies	61,210	-	-	61,210
Celtic Rainforests (LIFE)	74,790	-	-	74,790
Carneddau Partnership	-	-	-	-
Archaeology	70,650	-	-	70,650
Cultural Heritage	81,590	5,185	-	86,775
Ysgwrn	124,510	-	-	124,510
Public Access	123,150	-	-	123,150
Wardens, Estate Workers & Volunteers	1,250,940	-	-	1,250,940
Information Centres	171,180	- 6,520	-	164,660
Sub-total carried forward	**2,517,580**	**- 1,335**	**-**	**2,516,245**
PLANNING				
Development Control	524,880	-	-	524,880
Planning & Policy	304,920	-	-	304,920
Management Plan and Partnerships	477,390	-	-	477,390
Engagement with Young People (W.G. Gran	42,260	-	-	42,260
Well-being Paths (W.G. Grant)	40,000	-	-	40,000
	1,389,450	**-**	**-**	**1,389,450**
CORPORATE				
Members Costs	136,570	-	-	136,570
Authority Support	98,350	-	-	98,350
Corporate Management	838,805	-	-	838,805
Property	241,750	6,520	-	248,270
Legal	61,130	38,517	-	99,647
Administration and Customer Care	201,030	-	-	201,030
Translation	96,470	-	-	96,470
Personnel and Training	219,140	-	-	219,140
Head Office	264,020	-	-	264,020
Information Technology	412,330	-	-	412,330
Finance	244,900	-	-	244,900
Plas Tan y Bwlch Study Centre	417,360	40,000	-	457,360
Sub-total carried forward	**3,231,855**	**85,037**	**-**	**3,316,892**

Appendix 1 con.

Eryri National Park Authority
Revised Budget for 2026/27 on 31 July 2026

	Original Budget	Virements	Virements (new)	Revised Net Budget
	£	£	£	£
Subtotals Brought Forward				
LAND MANAGEMENT	**2,517,580**	**- 1,335**	**-**	**2,516,245**
PLANNING	**1,389,450**	**-**	**-**	**1,389,450**
CORPORATE	**3,231,855**	**85,037**	**-**	**3,316,892**
Engagement	316,520	-	-	316,520
Llyn Tegid	- 104,180	-	-	- 104,180
Car Parks	- 878,540	-	-	- 878,540
Litter Clearance	29,510	-	-	29,510
Traffic and Transport	5,000	-	-	5,000
Visitor Facilities	245,310	-	-	245,310
	2,845,475	**85,037**	**-**	**2,930,512**
BALANCES				
General Inflation Provision	30,000	-	-	30,000
Payroll Inflation provision	165,000	-	-	165,000
	195,000	**-**	**-**	**195,000**
	6,947,505	**83,702**	**-**	**7,031,207**
TOTAL				
Interest Earned	- 150,000	-	-	- 150,000
Revenue Financing of Capital Expenditure	2,925,680	-	-	2,925,680
Capital Charges Adjustment	- 591,050		-	- 591,050
	9,132,135	**83,702**	**-**	**9,215,837**
FUNDED FROM				
National Park Grant	4,499,000			4,499,000
Constituent Authority Levy	1,499,610			1,499,610
Additional National Park Grant				-
Tfrs from reserves	3,133,525	83,702	-	3,217,227
Net Budget	**9,132,135**	**83,702**	**-**	**9,215,837**

Appendix 2

Capital Budget 2026/27

Service Areas	Gross Original Budget (£)	Grant Income (£)	Net Original Budget (£)	Virements (£)	Virements (new) (£)	Revised Net Budget (£)
Planning and Land Management						
Cultural Heritage Schemes	9,490		9,490			9,490
Ffermio Bro	709,850		709,850			709,850
Brilliant Basics	465,000		465,000			465,000
Peatlands	400,000		400,000			400,000
Gorseddau	10,000		10,000			10,000
Llyn Mair - Syphon	180,000		180,000			180,000
Pont y Wernddu - Culvert	250,000		250,000			250,000
Access projects	10,000		10,000			10,000
Cadair Idris	25,000		25,000			25,000
Warden vehicles	14,000		14,000			14,000
Sub-total	**2,073,340**	**-**	**2,073,340**	**-**	**-**	**2,073,340**
Planning						
	-	-	-	-	-	-
Corporate						
Information Systems - Replacement Prog.	22,340		22,340			22,340
S.L.S.P Nature & Carbon (W.G. Grant)	500,000		500,000			500,000
General(W.G. Grant)	330,000		330,000			330,000
Sub-total	**852,340**	**-**	**852,340**	**-**	**-**	**852,340**
Total	**2,925,680**	**-**	**2,925,680**	**-**	**-**	**2,925,680**

Item No. 12

MEETING	Authority
DATE	23 September 2026
TITLE	**Chairman's Report and Annual Report 2025-26**
REPORT BY	Director of Corporate Services
PURPOSE	To recommend the adoption of the Annual Report and approve its publication

1. BACKGROUND

1.1 The attached Annual Report for the year 2025-26 formally reports on the progress made by the Authority in realising its Wellbeing Objectives.

1.2 The Corporate Work Programme is the Authority's principal mechanism for planning, monitoring and delivering our Wellbeing Objectives. Progress against the Programme is reported routinely to Members throughout the year, enabling effective oversight, scrutiny and challenge of performance.

1.3 This Annual Report draws together the information reported through the Corporate Work Programme to the Performance and Resources Committee during the year and presents a consolidated assessment of the Authority's overall performance and achievements.

1.4 The Annual Report provides evidence of a successful year of delivery against the Corporate Work Programme. Regular monitoring throughout the year has enabled effective performance management and supported the achievement of the Authority's priorities. The overall position, with only 5 of 74 work streams rated Red, demonstrates strong organisational performance and resilience in the face of ongoing financial challenges.

2. RESOURCE IMPLICATIONS

2.1 The Plan sets out how the Authority performed in attaining its priorities during 2025-26 and will not therefore have an impact upon how the Authority's budget is expended.

3. RECOMMENDATION

3.1 **That the Authority adopts the Annual Report and approves its publication.**

ERYRI NATIONAL PARK AUTHORITY

ANNUAL REPORT
FOR 2025/26

The National Park Authority is responsible for the preparation of the Annual Report, for the assessments set out within it, and the assumptions and estimates on which they are based. The Authority is also responsible for setting in place appropriate performance management and internal control systems from which the information and assessments in the Plan have been derived. The Authority is satisfied that the information and assessments included in the plan are in all material respects accurate and complete and that the plan is realistic.

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ERYRI NATIONAL PARK AUTHORITY

ANNUAL REPORT

FOR 2025/26

1. ERYRI NATIONAL PARK AUTHORITY

1.1. Eryri National Park

Eryri National Park was designated in 1951 under the National Park and Access to the Countryside Act 1949.

The National Park covers 213,200 hectares of varied countryside including mountain, moorland, woodland and coast. About 25,000 people live in the National Park which receives an estimated 10.5 million visitor nights each year.

Approximately 59% of the residents of the National Park are Welsh speaking.

1.2. Eryri National Park Authority

Eryri National Park Authority® (which is a registered trademark of Awdurdod Parc Cenedlaethol Eryri / Snowdonia National Park Authority) was established by the Environment Act 1995 as a single purpose local authority. It has the following purposes as defined by the Act:

- To conserve and enhance the natural beauty, wildlife and cultural heritage; and
- To promote opportunities for the understanding and enjoyment of the special qualities of the National Park by the public.

The Authority has responsibilities for planning, conservation, land management, access and recreation but not for elderly care, schools, highways, emptying bins and other Local Authority duties.

The Act goes on to say that in pursuing National Park Purposes the National Park Authority shall seek to foster the economic and social well-being of local communities within the National Park and shall for that purpose co-operate with local authorities and public bodies whose functions include the promotion of economic and social development within the area of the National Park.

Additionally, under the Environment Act 1995 the Authority is the local planning authority for the whole of the National Park. The Authority is therefore responsible for the production of the Park Management Plan, Local Development Plan and for the determination of planning applications.

3. VISION

The vision for the Park was adopted by the Authority in December 2009 following extensive external consultation with the public and our key stakeholders. The vision for the Park during the period reported on here (in the Park Management Plan) is set out below:

By 2035 Eryri will continue to be a protected and evolving landscape, safeguarded and enhanced to provide a rich and varied natural environment; providing social, economic and well-being 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 Eryri's reputation as an internationally renowned National Park and one of the nation's breathing spaces.

4. WELL-BEING STATEMENT AND THE SUSTAINABLE DEVELOPMENT PRINCIPLE

The Well-being of Future Generation (Wales) Act 2015 (“the Act”) gives a legally binding common purpose namely the seven well-being goals. The seven well-being goals are as follows:

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

For the Authority the core duty in the Act (the well-being duty) is that we must set well-being objectives that maximise our contribution to achieving the well-being goals set out above. In doing so, we must take all reasonable steps to meet those well-being objectives in accordance with the sustainable development principle.

The Authority’s well-being objectives should be objectives for change over the long term. We will meet our well-being objectives by a series of steps and these can themselves be short, medium or long term actions for change or a combination of the same.

The Authority’s well-being objectives are set out in the Authority’s Well-being Statement 2021-26 and have also been set out in Section 6 of this document. They are set out in such a way as to clearly show how each and every one of them applies to each of the seven well-being goals. Beneath the individual well-being objectives are the series of steps needed to achieve the same and these have, once again, been assessed individually as to how they apply to each of the seven well-being goals. The steps to be undertaken as set out above and in Section 5 is supported by a detailed Work Programme that is reported to and audited by the Authority on a regular basis throughout the year.

Supporting the Well-being goals is a parallel duty that each public body must carry out sustainable development. Further details as to what constitutes sustainable development is set out below.

Any actions that we take in achieving our 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.

Having assessed the requirements of sustainable development with the Authority's well-being objectives it appears that sustainable development is an integral part of our well-being objectives, further details of which are set out below:

Long Term: Each of the Authority's well-being objectives encompasses the long term aspirations of the Authority, in particular how we as an Authority will go about our business in the future and the ethos of our thinking. These involve greater collaboration with our stakeholders, increased awareness of the health benefits of the National Park to people in general, the challenges of climate change, empowering our communities whilst recognising that the Authority must continue to operate within the financial resources available to it.

Integration: Some of our well-being objectives have a greater impact on individual well-being goals than others. As part of the process of adopting our well-being objectives the Authority considered how they meet the well-being goals and these are set out not only in respect for each of the well-being objectives but also for the actions associated with our well-being objectives.

Involvement: Most of our well-being objectives involve other people. By communicating effectively and broadening the understanding of the public on such diverse subjects as to the challenges faced by Eryri in responding to climate change, addressing any negative effects of recreation whilst improving understanding of our cultural heritage it is expected that such communications will reflect the population of Wales. Likewise ensuring that our communities are resilient in the face of the challenges that they face will of course involve not only the population of the geographical area of the Authority but also the population of Wales as a whole, as it is only by involving all that we can ultimately hope to be successful. Our Resilient ways of working objective, whilst not directly involving other people is the objective that ensures that the long term ambitions of the Authority continue to be attainable.

Collaboration: As a relatively small Authority, Eryri National Park Authority has always recognised the significant advantages that can be gained through collaborating with others and through sustained partnership working. This form of thinking is by now ingrained into the fabric of the Authority and its staff and it comes as no surprise that all our well-being objectives involve collaboration. All our well-being objectives will involve a mixture of internal and external collaboration.

Prevention: It should come as no surprise that prevention is a central plank to the Authority's well-being objectives when one considers our statutory purposes. By involving our communities and others in the work of the Authority; by communicating effectively as to the very real opportunities that the National Park offers; by ensuring that we offer favourable conditions for habitat recovery; by taking these and other actions now, we can begin the process of adapting to the challenges of climate change. If resources are not deployed now on these issues there is a real risk that the challenges facing future generations will prove insurmountable.

The Authority's well-being objectives are set out in Section 5. Progress on the implementation of its well-being objectives is reviewed on a regular basis by the Authority's Performance and Resources Committee. This document, the Authority's Annual Report is considered by the Authority after the financial year has ended and provides an overview of progress during the past year.

5. SETTING THE AUTHORITY'S WELL-BEING OBJECTIVES

In 2018-19 Eryri National Park Authority combined its improvement objectives into its Corporate Plan (well-being statement) and produced one document. This approach was consistent across the three National Park Authorities and supported and audited by Audit Wales.

Through the "Valued and Resilient" report in July 2018, which at the time identified Welsh Government's priorities for the Designated Landscapes of Wales, the Authority's well-being objectives were required to meet the 10 cross-cutting themes.

This has since been replaced by the Welsh Government Remit Letter, and progress in attaining the targets set out therein are assessed regularly as part of the reports on progress of the Corporate Work Programme to the Performance and Resources Committee as well as to the Authority on an annual basis.

The disapplication of the Local Government Measure 2009 allowed the Authority to adopt longer term objectives which facilitated better alignment of the Authority's work with the Park Management Plan, Local Development Plan, reporting mechanisms and establishment of realistic and SMART'er objectives for annual work programmes.

The Wellbeing of Future Generation (Wales) Act 2015 stipulates that the Authority must carry out sustainable development and in doing so must set and publish objectives (“well-being objectives”) that are designed to maximise its contribution to achieving each of the well-being goals, and take all reasonable steps (in exercising its functions) to meet those objectives.

The Authority is required to reflect purposes and duties under the Environment (Wales) Act 1995.

In 2019 Members agreed on the need to review the Authority’s objectives to ensure that they better reflected and aligned with the priorities identified in the documents set out above and accommodate Welsh Government’s priorities for the designated landscapes of Wales.

A timeline was adopted by the Authority to adopt new wellbeing and strategic objectives for the period 2021-26.

A series of Member and/or staff facilitated engagement sessions were held throughout 2020 during which key areas were identified. Three main themes emerged, two outward and one inward facing. Aligned with the three main themes further five sub themes were developed to provide focus:

RESILIENT ENVIRONMENTS:

1. Improve recreation management and any negative effects of recreation,
2. Responding to the challenges of climate change,
3. Improving the management and understanding of our cultural heritage,
4. Addressing the challenges and opportunities of post Brexit land management scenarios, and
5. Addressing the decline in nature.

RESILIENT COMMUNITIES:

1. Maintaining and increasing the quality of life of residents,
2. Supporting young people,
3. Promote sustainable tourism to add value to local communities,
4. Promote and actively support the Welsh language, and
5. Develop 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, and
5. Maintain and improve the understanding and support of local communities to the work of the National Park.
6. Balancing the Authority’s Resources and Efforts*

During the summer of 2020, the Authority held an initial informal consultation with stakeholders to gauge whether the initial themes reflected the aims and vision of the National Park Authority whilst utilising the resources available in the most sustainable way. Feedback confirmed the themes and provided suggestions for changes and further improvement.

A formal consultation took place late 2020 prior to further Member/Staff sessions to discuss, consider and develop final draft well-being objectives and a Corporate Work Programme.

The position of the Authority like all other sectors changed dramatically due to the need to protect public health against the Covid-19 pandemic and the requirements of dealing with the threat to society. Accordingly, this necessitated changes to both the Authority's Service Priorities and to some elements of the well-being objectives themselves so as to enable the Authority to concentrate efforts and resources on where it is needed.

Whilst it was originally planned to review the Authority's Well-being Objectives in 2025 with a view to adopting them by April 2026, approval was given by the Authority on the 11th of June 2025 to extend the existing objectives by a year to 2027. This would allow the overarching outcomes of Cynllun Eryri and the Authority's Well-being Objectives to be aligned. This will allow the long-term outcomes and priorities set out in Cynllun Eryri to be translated into the Authority's organisational objectives, ensuring a single, coherent strategic direction.

Comments on this or for future versions of the Annual Report may be made by e-mail to Bethan.Hughes@eryri.llyw.cymru or in writing to Eryri National Park Authority, National Park Offices, Penrhyndeudraeth, Gwynedd LL48 6LF.

The Well-Being Objectives adopted by the Authority are set out fully in Section 6 of this document together with a summary of evaluation of progress for the financial year 2025/26.

*Balancing the Authority's Resources and Efforts was added to the Authority's Well-Being Objectives from 2024 onwards following a review of the Well-Being Objectives and the challenging financial situation facing the Authority.

6. THE AUTHORITY'S WELL-BEING OBJECTIVES WITH SUMMARY EVALUATION OF PROGRESS MADE TO DATE

RESILIENT ENVIRONMENTS	Prosperous	Resilient	Healthier	More equal	Cohesive Communities	Vibrant Culture	Global responsible
This outcome will be achieved by:							
AC1 Improving recreation management and any negative effects of recreation	✓	✓	✓		✓		✓
AC2 Responding to the challenges of Climate Change	✓	✓	✓	✓	✓		✓
AC3 Improving the management and understanding of Cultural Heritage	✓			✓	✓	✓	✓
AC4 Addressing the challenges and opportunities of post Brexit land management scenarios	✓	✓	✓	✓	✓	✓	✓
AC5 Addressing the decline in nature		✓	✓				✓

AC1 – Improving recreation management and any negative effects of recreation

We will know we are succeeding in delivering the improvement objective when:

Implement the Gwynedd and Eryri Communication Campaign on the Sustainable Visitor Economy.		
Performance Indicator	Result	Action Required
AC1, 2: We have reduced the impacts of parking and transport on the environment and landscape ***(as per Cynllun Eryri Outcome A1.4)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	Work has continued with the Eryri Mynyddoedd a Môr team to promote safety in the outdoors during the winter season whilst also promoting contributing whilst visiting our towns and villages.	Continue to monitor data for any trends. Continue to work in partnership to strengthen messaging. Further consideration to be given to how best to document and collect data on the

	Preparation for the main visitor season has started and Cyngor Gwynedd and Conwy Council's main communication departments have agreed to participating in regular meetings for Summer 2026 to work efficiently together and strengthen our messaging for the region.	negative environmental impacts of vehicle use and parking problems to inform future work.

Improved provision for public engagement at Pen y Pass via an upgrade of visitor facilities and interpretation: **Complete and install improvements to interpretation at Pen y Pass.**		
Performance Indicator	Result	Action Required
AC1, 2: We have reduced the impacts of parking and transport on the environment and landscape ***(as per Cynllun Eryri Outcome A1.4)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	Design and installation completed.	Completed.

Monitor visitor numbers through people counters to establish the impact of users across the National Park.		
Performance Indicator	Result	Action Required
AC1: We have ensured that uplands paths are well maintained to manage the impacts of erosion and prioritise work based on the number of footpath users ***(as per Cynllun Eryri Outcome A1.2)*** **AC1, 2:** We have reduced the impacts of parking and transport on the environment and landscape ***(as per Cynllun Eryri Outcome A1.4)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	Completed. The report is available on Eryri NP website.	Continue to monitor data for any trends. Publish an annual report.

Identify and quantify access work to mitigate the effects of people pressure and review annually.		
Performance Indicator	Result	Action Required
AC1: We have ensured that uplands paths are well maintained to manage the impacts of erosion and prioritise work based on the number of footpath users **(as per Cynllun Eryri Outcome A1.2)** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	Regular meetings between the Head of the Warden Service, Access and Well-being Manager, Senior Wardens and the Access Project Officer have been established to identify, plan and prioritise medium to large access works and projects across the Park. In addition, smaller projects and works are led locally by Area Wardens in their individual place plans.	Continuing action.

Produce an Engagement Strategy for footpaths work in Eryri.		
Performance Indicator	Result	Action Required
AC1: We will have developed and implemented guiding principles and thresholds in relation to visitor impacts on the environment and landscape ***(as per Cynllun Eryri Outcome A1.1)*** **AC1:** We have ensured that uplands paths are well maintained to manage the impacts of erosion and prioritise work based on the number of footpath users ***(as per Cynllun Eryri Outcome A1.2)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	Significant work has already been undertaken but not to a full Strategy. It is anticipated that a draft Footpaths Strategy will be presented to the Leadership Team in the Autumn and Member Working Group in December. A consultation phase will take place before final submission to the Members in April 2027.	Draft to be considered by the Authority's Working Group by December 2026.

Produce guidelines for undertaking access route works in Eryri.		
Performance Indicator	Result	Action Required
AC1: We will have developed and implemented guiding principles and thresholds in relation to visitor impacts on the environment and landscape ***(as per Cynllun Eryri Outcome A1.1)*** **AC1:** We have ensured that uplands paths are well maintained to manage the impacts of erosion and prioritise work based on the number	Work will be included as part of the Engagement Strategy above.	This will coincide with the Engagement Strategy referred to above. Both required by December 2026.

of footpath users ***(as per Cyllun Eryri Outcome A1.2)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***		

Ensure that promoted routes are regularly surveyed, maintained and improved when necessary.		
Performance Indicator	Result	Action Required
AC1: We have ensured that uplands paths are well maintained to manage the impacts of erosion and prioritise work based on the number of footpath users ***(as per Cynllun Eryri Outcome A1.2)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	The work is ongoing through the work of Area Wardens and the Warden Support Officer. Promoted routes are being considered within the Footpath Strategy and work is ongoing on this. Reports will be submitted to the Leadership Team and Members later in 2026.	Continuing action.

Area Wardens to work with communities and partners to identify and take advantage of opportunities to provide a range of promoted routes for varying abilities.		
Performance Indicator	Result	Action Required
AC1: We have ensured that uplands paths are well maintained to manage the impacts of erosion and prioritise work based on the number of footpath users ***(as per Cynllun Eryri Outcome A1.2)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	The work continuous and is prioritised in the work programmes of Area Wardens.	Continuing action.

Work across the Authority to integrate work programmes and progress implementation of Warden Area Plans.		
Performance Indicator	Result	Action Required
AC1, 2: We have reduced the impacts of parking and transport on the environment and landscape ***(as per Cynllun Eryri Outcome A1.4)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)*** **AC1:** Using the brand marketing strategy as a foundation, we will have developed a shared plan with partners on the information we provide to visitors, with an emphasis on the Special Qualities and behavioural change ***(as per Cynllun Eryri Outcome B3.3)***	Each Warden has an area plan which is regularly inspected by the Senior Wardens. The Wardens are encouraged to collaborate with other departments on projects. An example of collaboration is the WG grant funded Sustainable Landscapes Sustainable Places nature project work with the Conservation, Trees and Agriculture Service.	Continuing action.

Review, adopt and implement the Authority's Communications Strategy operational for 2026-2030.		
Performance Indicator	Result	Action Required
AC1: We will have developed and implemented guiding principles and thresholds in relation to visitor impacts on the environment and landscape ***(as per Cynllun Eryri Outcome A1.1)*** **AC1:** We have reduced any negative impacts of recreational activities ***(as per Cynllun Eryri Outcome A1.5)***	Work has progressed and a draft Strategy will be presented to the Leadership Team late summer. A final Strategy will be presented to the Authority during the September 2026 meeting.	Present the Communications Strategy for Authority approval in September 2026.

AC2 – Responding to the challenges of Climate Change

We will know we are succeeding in delivering the improvement objective when:

Ensuring the implementation of the current LDP policies that contribute to mitigating climate change.		
Performance Indicator	Result	Action Required
AC1, 2: We have reduced the impacts of parking and transport on the environment and landscape ***(as per Cynllun Eryri Outcome A1.4)*** **AC2, 4:** The carbon emissions of Eryri National Park are reduced ***(as per Cynllun Eryri Outcome A3.1)*** **AC2, 4:** We have safeguarded and increased the amount of carbon stored in Eryri ***(as per Cynllun Eryri Outcome A3.2)***	Climate change mitigation was a consideration in the preparation of much of the current LDP, including settlement strategy (where houses are developed), flood mitigation, and renewable energy generation. An Annual Monitoring Report (AMR) of progress of all LDP policies is submitted to Members and then the Welsh Government every October, and this has concluded that these policies have been broadly complied with. This policy area has evolved significantly in recent years, and this will raise several important issues in the review of the LDP in 2026.	To be further progressed in the review of the LDP.

Energy efficiency and reducing the carbon footprint of the Authority's buildings to be integral part of new Asset Management Plan (AMP - to be adopted from Dec. 2024) and aligned with Wales Prosperity for All – A Low Carbon Public Estate targets. **Undertake a review of the Asset Portfolio with the Asset Sub-Group with recommendations to be considered by the full Authority, and any surplus assets to be considered for disposal/transfer of ownership.**		
Performance Indicator	Result	Action Required
AC2, 4: The carbon emissions of Eryri National Park are reduced ***(as per Cynllun Eryri Outcome A3.1)***	Work has progressed on an Asset Management Policy, Strategy and Plan for 2026-2031, for the Authority. It is anticipated the document will be ready for presenting to the Asset Management Sub Group for consideration in April, before being presented to Members at the Authority meeting in June 2026. .	Continue with work in next financial year.

Review the Carbon Strategy Action Plan for Eryri and re-submit to Members updating on any update/amendments.		
Performance Indicator	Result	Action Required
AC2, 4: The carbon emissions of Eryri National Park are reduced ***(as per Cynllun Eryri Outcome A3.1)*** **AC2, 4:** We have safeguarded and increased the amount of carbon stored in Eryri ***(as per Cynllun Eryri Outcome A3.2)***	An officer sub-group was established to give better guidance to the Carbon Officer's work programme in terms of reducing the authority's carbon consumption. Following the officer sub-group a list of actions for the Carbon Officer have been agreed including tracking grey fleet usage and trialling the Welsh Government supply chain emissions forms.	Incorporate the work into the Low Carbon Action Plan.

Develop a Low Carbon Action Plan for Eryri, ensuring this includes a commitment to: **Low carbon objectives in both the LDP and Cynllun Eryri,** **Producing a Tree & Woodland Strategy; and** **Producing a Peatland Strategy.**		
Performance Indicator	Result	Action Required
AC2, 4: The carbon emissions of Eryri National Park are reduced ***(as per Cynllun Eryri Outcome A3.1)*** **AC2, 4:** We have safeguarded and increased the amount of carbon stored in Eryri ***(as per Cynllun Eryri Outcome A3.2)***	A Risk Assessment has been prepared jointly with stakeholders and communities for the first time. Further academic research will now go into the Risk Assessment, collaborating with a PhD student from Bangor University. Work on the Adaptation Strategy is underway. The Carbon Officer will continue to provide input and facilitate conversations for the climate change sections of the Eryri LDP and Cynllun Eryri.	Continuing action.

Ensure that the Authority remains committed to the principles of the 'Race to Zero', by adopting a strong leadership and advocacy role in the fight against climate change – including committing to the 5 main pledges contained within the 'Race to Zero'. Work with NPUK/NPP on strategic climate change messaging.		
Performance Indicator	Result	Action Required
AC2, 4: The carbon emissions of Eryri National Park are reduced ***(as per Cynllun Eryri Outcome A3.1)***	Along with the previous 2 work streams, this is part of the permanent work	Continuing action.

AC2, 4: We have safeguarded and increased the amount of carbon stored in Eryri ***(as per Cynllun Eryri Outcome A3.2)***	programme for the Carbon Officer.	

AC3 – Improving the management and understanding of Cultural Heritage

We will know we are succeeding in delivering the improvement objective when:

Development and adoption of the Authority's Cultural Heritage Strategy.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled Monuments and developed and implemented landscape scale projects which benefit the historic environment ***(as per Cynllun Eryri A6.1. A6.2. A6.3)***	Engagement work within the Authority has been completed and priorities for the Strategy drawn up. Work will continue while reviewing Cynllun Eryri. A draft will be presented to the Leadership Team in July 2026 and to the Members Working Group in the Autumn.	Work to be completed by the Autumn of 2026.

Ensure that the Carneddau Landscape Partnership Scheme Work Programme for 2024/25 is completed on time to ensure that the Project remains on track for completion by 2025. Prepare an update report to Members.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled	The project was successfully completed. Officers will present a final completion report including a full legacy plan to Members Working Group in 2026.	Completed.

Monuments and developed and implemented landscape scale projects which benefit the historic environment (***as per Cynllun Eryri A6.1. A6.2. A6.3).***		

Progress and deliver the Harlech and Ardudwy Cultural Heritage project with the Lottery funding awarded.

Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled Monuments and developed and implemented landscape scale projects which benefit the historic environment (***as per Cynllun Eryri A6.1. A6.2. A6.3).***	It was decided to carry out the project within the scope of the Welsh Government's Sustainable Landscapes Sustainable Places grant funding. The Project was completed successfully.	Completed.

To actively contribute to the work programme of the North West Wales Slate Landscapes World Heritage Site Action Plan.

Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled Monuments and developed and implemented landscape scale projects which benefit the historic environment (***as per***	Officers attend and contribute to the management structure of Llechi Cymru. Two joint events have successfully been held with Llechi Cymru at Plas Tan y Bwlch, namely "Pedoli'r Ponciau" lecture and a marketing prioritisation workshop. Officers are working together with partners to update the site management plans for Sections 4 (Gorseddau and Prince of Wales Slate Quarries, Railway and Mill -	Continuing action.

Cynllun Eryri A6.1. A6.2. A6.3).	Cwm Pennant and Chwmystradllyn), and Sections 5 (Ffestiniog: its Slate Mines and Quarries, 'city of slates' and railway to Porthmadog including Plas Tan y Bwlch).	

To actively contribute to the ongoing work programme of the Cadw-led Historic Environment Group (HEG) and its associated working groups including Wellbeing, Climate Change Mitigation, Peatlands and Local Heritage.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled Monuments and developed and implemented landscape scale projects which benefit the historic environment ***(as per Cynllun Eryri A6.1. A6.2. A6.3).***	Work continuous successfully.	Continuing action.

Sustain and develop Yr Ysgwrn as a museum and cultural centre of national repute and present an annual report to Members.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled Monuments and developed and implemented landscape scale projects which benefit the historic environment ***(as per***	An annual report was presented to the Authority in June 2025. A programme of events was held and successfully completed throughout the 2025 summer. A temporary exhibition of the 1918 Eisteddfod Chair carved by Eugene Vanfleteren has been installed and received very well, including excellent media coverage. Officers are working on the application for accreditation	Continuing action.

Cynllun Eryri A6.1. A6.2. A6.3).	renewal for Yr Ysgwrn museum for submission during Summer 2026.	

Following on from the completion of Conservation Area Appraisals and Management Plan deliver an ongoing programme of traditional skills training which will also compliment the World Heritage Site Action Plan.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled Monuments and developed and implemented landscape scale projects which benefit the historic environment ***(as per Cynllun Eryri A6.1. A6.2. A6.3).***	A traditional skills programme for 2026 is in place, working with local contractors and specifically in lime working and slate pillar fencing. Demand continues to be high. Two apprenticeships are being finalised, working in collaboration with Grŵp Llandrillo Menai.	Continuing action.

Plan new investment in the Dolgellau Conservation Area, expanding on previous projects in the town. Submit an application to the Heritage Lottery Fund.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC3:** We have supported the repair and restoration of listed buildings, supported the safeguarding of Scheduled Monuments and developed and implemented landscape scale projects which benefit the historic environment ***(as per Cynllun Eryri A6.1. A6.2. A6.3).***	Welsh government funding has been received to carry out an 18 month project to decarbonise Historic Dolgellau. A freelance project manager has been appointed. Buildings have been confirmed, grants confirmed and projects are now progressing through the planning process and tendering for contractors to complete the works.	Completion by March 2027.

AC4 – Addressing the challenges and opportunities of post Brexit land management scenarios

We will know we are succeeding in delivering the improvement objective when:

Assist in the development and design of future land management proposals with Welsh Government and Natural Resources Wales, to ensure that Eryri benefits from future proposals and that the strategic aims of Cynllun Eryri are reflected in future proposals.		
Performance Indicator	Result	Action Required
AC2, 4: We have safeguarded and increased the amount of carbon stored in Eryri ***(as per Cynllun Eryri Outcome A3.2)*** **AC2, 4, 5:** We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***	Officers have played a leading role in the development of the Ffermio Bro scheme and continue to assist with the development of the Sustainable Farming Scheme plan. The work programme is about to move on to Phase 2, which is to develop the optional and collaborative layers. Year 1 has resulted in 50 farms (through 13 groups) having received Ffermio Bro funding. Plans are in place for Years 2 and 3 and increased budgets are confirmed.	Continuing action until 2028.

Following WG consultation, maintain close working relationship with the land based sector to ensure that the Authority has an understanding of the ongoing implications of the effect of proposals of the Wales Sustainable Farming Scheme on the special qualities of Eryri.		
Performance Indicator	Result	Action Required
AC2, 4: The carbon emissions of Eryri National Park are reduced ***(as per Cynllun Eryri Outcome A3.1)*** **AC2, 4:** We have safeguarded and increased the amount of carbon stored in Eryri ***(as per Cynllun Eryri Outcome A3.2)*** **AC3, 4, 5:** We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider	An Agriculture Liaison meeting was held in November 2025 with farmers and agricultural Unions. Regular Union meetings take place to discuss the implementation of Ffermio Bro.	Continuing action.

public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC2, 4, 5:** We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***		

Prepare an Annual Report on the Ffermio Bro Scheme.		
Performance Indicator	Result	Action Required
AC2, 4: The carbon emissions of Eryri National Park are reduced ***(as per Cynllun Eryri Outcome A3.1)*** **AC2, 4:** We have safeguarded and increased the amount of carbon stored in Eryri ***(as per Cynllun Eryri Outcome A3.2)*** **AC3, 4, 5:** We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC2, 4, 5:** We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***	The scheme's programme looks very promising at the moment, a full budget has been allocated and on the ground work is about to start. A report on year 1 outputs has been submitted to Welsh Government.	Continuing action until 2028.

AC5 – Addressing the decline in nature

We will know we are succeeding in delivering the improvement objective when:

Develop an Action Plan based on the Nature Recovery Action Plan: The Action Plan is being developed through the Eryri Nature Partnership. Officers will be submitting proposals for Member involvement in strategic planning for nature recovery in September 2026.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC5:** Biodiversity decline is being addressed through maintenance, restoration, expansion and connectivity activities ***(as per Cynllun Eryri Outcome A2.2)*** **AC2, 4, 5:** We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***	The final draft of the Eryri Nature Recovery Action Plan (NRAP) 2026-2031 was approved in the April 2026 Authority meeting. The NRAP includes an overview of Eryri's biodiversity and habitats, key pressures affecting the biodiversity and a general action plan including ways groups, organisations, communities and individuals can help to restore nature. The NRAP is intended as a dynamic document to ensure changes can be implemented as required.	This has been rated green, in that the first phase of the work has been completed (adoption of NRAP). However, significant further work is required to turn the general action plan into a specific programme of interventions backed up by data evidence to inform the work. This will also include initial work on identifying and resolving some data gaps. Continuing action.

Continuing to deliver biodiversity enhancement through the development management process and to ensure adherence with any forthcoming Welsh Government published guidance.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC5:** Biodiversity decline is being addressed through maintenance, restoration, expansion and connectivity activities ***(as per Cynllun Eryri Outcome A2.2)***	Continue to wait for guidelines from the Welsh Government.	Monitor any progress by Welsh Government.

AC2, 4, 5: We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***		

Once WG guidelines issued, ensure an SPG on biodiversity is produced to support the Development Management process.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC5:** Biodiversity decline is being addressed through maintenance, restoration, expansion and connectivity activities ***(as per Cynllun Eryri Outcome A2.2)*** **AC2, 4, 5:** We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***	Continue to wait for guidelines from the Welsh Government.	Monitor any progress by Welsh Government.

Continued delivery of approved projects that address the aims of Cynllun Eryri and develop further programmes.		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC5:** Biodiversity decline is being addressed through maintenance, restoration, expansion and connectivity activities ***(as per Cynllun Eryri Outcome A2.2)***	An update report was presented to the July 2025 and March 2026 meeting of the Performance and Resources Committee detailing all the projects progressing by the Authority, applications for grant funding awaiting the outcome and projects about to start.	This has been rated green as a number of approved projects have been completed successfully and good progress has been made with other longer term projects. However, significant further work is required to link these projects with documented data driven evidence that biodiversity decline is being addressed. Continue with twice yearly update reports to address these issues.

AC2, 4, 5: We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***		

To progress a National Park wide survey of Trees and Ancient Woodland sites (PAWS).		
Performance Indicator	Result	Action Required
AC3, 4, 5: We have co-ordinated and implemented an ambitious public goods scheme that focuses on maintaining, restoring and expanding habitats, species, historic environment features and wider public goods ***(as per Cynllun Eryri Outcome A2.1)*** **AC5:** Biodiversity decline is being addressed through maintenance, restoration, expansion and connectivity activities ***(as per Cynllun Eryri Outcome A2.2)*** **AC2, 4, 5:** We have continued to expand current Partnership actions to control and reduce the extent of invasive species ***(as per Cynllun Eryri A4.2)***	Ancient Woodland Reports completed for 16 sites (circa 133Ha). 20 packages of capital works completed at 15 sites, including improving boundaries, managing invasive species and coppicing.	Continuing action.

RESILIENT COMMUNITIES	Prosperous	Resilient	Healthier	More equal	Cohesive Communities	Vibrant Culture	Global responsible
This outcome will be achieved by:							
CC1 Maintaining and increasing the quality of life of residents	✓	✓	✓	✓	✓	✓	✓
CC2 Supporting young people	✓	✓	✓	✓	✓	✓	✓
CC3 Promoting sustainable tourism to add value to local communities	✓	✓	✓	✓	✓	✓	✓
CC4 Promoting and actively supporting the Welsh language	✓	✓	✓	✓	✓	✓	✓
CC5 Developing a local economy which supports both the designation and the management of Eryri as a National Park	✓	✓	✓	✓	✓	✓	✓

CC1 – Maintaining and increasing the quality of life of residents

We will know we are succeeding in delivering the improvement objective when:

Develop an online resource as part of the new website relating to activities and routes within the National Park targeted and tailored appropriately.		
Performance Indicator	Result	Action Required
CC1, 2, 4: We have promoted and enabled a diverse range of activities that improve people's wellbeing ***(as per Cynllun Eryri B1.2)*** **CC1, 2, 3, 5:** We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)***	Work contines in collaboration between Communication and Wardens services. Focus placed on the Authority website and social media to promote accessible routes.	Continuing action.

As part of the Authority's Volunteer Strategy and in collaboration with partners, continue to expand volunteer opportunities within the National Park that include both physical and cultural activities.		
Performance Indicator	Result	Action Required
CC1, 2, 4: We have promoted and enabled a diverse range of activities that improve people's wellbeing ***(as per Cynllun Eryri B1.2)***	Weekly gardening sessions set up at Yr Ysgwrn and Plas Tan y Bwlch. Ongoing Community Payback work at yr Ysgwrn, the group visits two to three times a month. Monthly corporate volunteering days with Eryri Visual Impact Provision project, Hotchief. South Eryri and Yr Wyddfa Volunteer Warden teams return for the season as well as the Caru Eryri volunteer scheme. Annual report produced by the Volunteering and Wellbeing Officer gives more detail on all the events and opportunities.	Completed.

Develop volunteering opportunities for under-represented, vulnerable and disadvantaged groups.		
Performance Indicator	Result	Action Required
CC1, 2, 4: We have promoted and enabled a diverse range of activities that improve people's wellbeing ***(as per Cynllun Eryri B1.2)***	Annual report produced by the Volunteering and Wellbeing Officer recognises opportunities. A symposium took place in January 2026 to start identifying and to better define the target groups, in order to draft new policies for the 2026 version of Cynllun Eryri.	Continuing action.

Ensuring planning takes a pro-active role in encouraging affordable housing by working with other agencies in this sector, in order to try and achieve the annual target set out in the LDP.		
Performance Indicator	Result	Action Required
CC1, 2, 4: We have worked with partners to address underlying issues and develop innovative solutions to delivering affordable housing that meets local needs ***(as per Cynllun Eryri Outcome C3.1)***	The Authority contributes towards funding the Rural Housing Enabler Partnership in the National Park area. During the year the Enabler carried out surveys of local housing needs in Gellilydan, Maentwrog and Llanfachreth, and a programme of surveys will continue. The Authority is also working to ensure that it makes the best use of any affordable housing commuted sums received to assist with providing affordable housing to meet local need within the National Park area. The Authority continues to fund a community led housing officer in Penmachno. The Authority has also used commuted sums to fund Cyngor Gwynedd's Buy to Let Scheme which has enabled the purchase of three dwellings, and the renovation of two dwellings, which has lead to an increase in the stock of affordable housing. The Authority negotiates regularly with Registered Social Landlords to ensure that affordable housing is provided where necessary and has recently set up the Eryri Housing Partnership to involve stakeholders in developing policies as part of the replacement Eryri Local Development Plan to respond to housing challenges within the National Park.	This has been rated green, as the Authority is doing all it can within its jurisdiction and remit to try and address these underlying issues. However, problems persist with the delivery of affordable housing which the Authority cannot directly control, and therefore the work of encouraging and persuading partners and stakeholders to identify and take positive action continues. Continuing action.

Following decision by the Authority to confirm Article 4 Guidance to control the use of houses as second homes and holiday accommodation in the Eryri National Park area: **Hold a public consultation on the content of the SPG during Spring 2025 and consider the comments received;** **Adopt SPG as a planning consideration to control the use of houses as second homes and holiday accommodation;** **Article 4 Directive comes into force on 1st June 2025; and** **Effective implementation of Article 4 Directive in the Development Management process.**		
Performance Indicator	Result	Action Required
CC 4: We have implemented measures in the Local Development Plan and related Supplementary Planning Guidance which encourages new developments to maintain or enhance the development of the Welsh language ***(as per Cynllun Eryri Outcome C1.1)*** **CC1, 2, 4**: We have worked with partners to address underlying issues and develop innovative solutions to delivering affordable housing that meets local needs ***(as per Cynllun Eryri Outcome C3.1)***	The Article 4 Directive is now implemented through the Development Management process.	Continuous action to monitor implementation and effectiveness.

Subject to receiving funding from the WGs Sustainable Landscapes Sustainable Places grant for 2025-27, continue to provide funds to support local communities and economies through the Eryri Communities Fund (CCE) focussing on decarbonisation. A new funding window for 2025-26 will open and be promoted as soon as confirmation of funding is received.		
Performance Indicator	Result	Action Required
CC1, 2, 4: We have promoted and enabled a diverse range of activities that improve people's wellbeing ***(as per Cynllun Eryri B1.2)***	All projects were completed within the timeframe and within budget allocated. Funding was provided to support various community initiatives ranging from: completing the necessary surveys and plans for the development of a community hydroelectric scheme for Dolwyddelan Community Council; installation of secondary glass panel windows at Harlech Library/Institute and Ysbyty Ifan Memorial Hall; electric bikes and associated accessories for local people at Gwallgofiaid CellB and Ogwen Partnership: installation of solar panels and back up battery for Gellilydan Hall;	Completed.

	charging point for a community car for Pum Plwy Penllyn and measures to improve energy efficiency of Pantperthog Hall and Parc Hall. Notification of applications for the 2026-27 funding window will begin in April 2026.	

CC2 – Supporting young people

We will know we are succeeding in delivering the improvement objective when:

Members to consider a draft Youth Manifesto.		
Performance Indicator	Result	Action Required
CC2, 3, 4: We have created opportunities for young people to be ambassadors for the language and culture of the area (***as per Cynllun Eryri Outcome C1.1***)	A Young People's Officer has been appointed and recently commenced in post and will progress work on the Youth Manifesto. Joint work with NPUK is progressing to attempt to secure medium-term funding in order to maintain the scheme.	Continuing action.

Develop the Young Rangers scheme to ensure efficient partnership work, provide broad opportunities and source funding to sustain the scheme.		
Performance Indicator	Result	Action Required
CC2, 3, 4: We have created opportunities for young people to be ambassadors for the language and culture of the area (***as per Cynllun Eryri Outcome C1.1***)	A Young People's Officer has been appointed and recently commenced in post and will progress work on the Youth Manifesto. Joint work with NPUK is progressing to attempt to secure medium-term funding in order to maintain the scheme.	Continuing action.

CC3 – Promoting sustainable tourism to add value to local communities

We will know we are succeeding in delivering the improvement objective when:

Work with Cyngor Gwynedd and Conwy CBC to develop and implement the Gwynedd and Eryri Sustainable Visitor Economy Strategic Plan. Continue the work of the action plan and related targets and indicators.		
Performance Indicator	Result	Action Required
CC1, 2, 3, 5: We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport **(as per Cynllun Eryri Outcome B4.2)**	The Action Plan is in its second year – targets and indicators are being developed jointly through the Gwynedd and Eryri Visiting Economy Partnership.	This has been rated green as the expected progress has been achieved on the action plan. However, developing solutions for greener transport is a complex and multi-faceted issue, which will need an investment of further resources. Continuing action.

Develop and review opportunities to encourage greener transport and travel by: **Working with TfW to develop Northern Eryri parking and transport delivery plan via the Delivery Group.** **Continuing to work with partners to address parking and transport issues in the Nantgwynant area.** **Continuing to facilitate discussions between partners to address parking and transport issues in the Ogwen area.**		
Performance Indicator	Result	Action Required
CC1, 2, 3, 5: We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport **(as per Cynllun Eryri Outcome B4.2)**	The Transport Plan is now managed by the Regional Transport sub-committee of the Corporate Joint Committee which has developed a Regional Transport Plan for North Wales. The Authority Chair and Director of Planning and Partnerships represents the Authority on the sub-committee.	As noted above, developing solutions for greener transport is a complex and multi-faceted issue. This has been rated green as the Authority contributes as fully as it can to the work of the Regional Transport sub-committee. However, this is a long term partner led project which obviously requires long term resource investment. Continuing action.

Work with TfW to develop a Delivery Plan via the Northern Eryri Delivery Group established in 2023 to enable improved partnership working and successful prioritisation and delivery of sustainable travel and transport projects.
Ensure that community feedback has been considered in developing the plan.
Ensure that we collaborate with the LDP team as part of the LDP process in relation to parking and transport related policies.

Performance Indicator	Result	Action Required
CC1, 2, 3, 5: We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport **(as per Cynllun Eryri Outcome B4.2)**	The Delivery Group has now come to an end as Transport Wales steps back. The CJC's Regional Transport Sub-Committee will lead on this work. Eryri NPA's Chair and Director of Planning and Partnerships have been nominated to sit on the Transport Sub-Committee.	This has been rated green as the actions have been completed and the work of the Delivery Group has come to an end. However, please note comments on the actions above.

Continue to develop the Eryri Ambassadors scheme.

Performance Indicator	Result	Action Required
CC1, 2, 3, 5: We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport ***(as per Cynllun Eryri Outcome B4.2)*** **CC2, 3, 4:** We have created opportunities for young people to be ambassadors for the language and culture of the area **(*as per Cynllun Eryri Outcome C1.1*)**	Modules have been jointly produced with Cyngor Gwynedd on behalf of Mentro'n Gall ~ Adventure Smart and Sustainable Tourism. New modules on the Carneddau and the LIFE Rainforest projects will be available for 2026 with the programme going to strength to strength.	Continuing action.

Ensuring the current LDP positively implements its policies to contribute to sustainable tourism, that add value to local communities. In addition, ensure that sustainable tourism with community benefit is fully considered when amending the Eryri LDP.		
Performance Indicator	Result	Action Required
CC1, 2, 3, 5: We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport ***(as per Cynllun Eryri Outcome B4.2)***	Ensuring sustainable tourism was an important consideration when preparing the current LDP policies. An Annual Monitoring Report (AMR) of the progress of all LDP policies is presented to the Members and to the Welsh Government every October, and this had led to the conclusion that these policies have been compiled with. Since the LDP was adopted, the Authority has been busy working closely with Gwynedd and Conwy Council to adopt a sustainable Visitor Economy Plan which promotes sustainable tourism that supports communities, culture and the environment while promoting economic growth. It will be necessary to ensure that the revised LDP reflects the vision and principles of the Sustainable Visitor Economy Plan.	Continuing action.

CC4 – Promoting and actively supporting the Welsh language

We will know we are succeeding in delivering the improvement objective when:

Continuing to develop Yr Ysgwrn as a cultural centre promoting Welsh language culture and actively providing opportunities to socialise through the medium of Welsh. Submit the renewal of the Ysgwrn's accreditation status to Welsh Government. Create a new temporary exhibition on the Chairs of Eugene Van Fleteren.		
Performance Indicator	Result	Action Required
CC1, 2, 4: We have promoted and enabled a diverse range of activities that improve people's wellbeing ***(as per Cynllun Eryri B1.2)*** **CC2, 3, 4:** We have created opportunities for young people to be ambassadors for the language and culture of the area (***as per Cynllun Eryri Outcome C1.1***) **CC4, 5:** We lead by example in ensuring that the Welsh language, culture and heritage is promoted and used in events, activities and information ***(as per Cynllun Eryri Outcome C1.1***) **CC4:** We have provided opportunities for Welsh learners in the area (***as per Cynllun Eryri Outcome C1.2***)	Work on the exhibition is progressing with a view to open during summer of 2026. Yr Ysgwrn's museum accreditation renewal application will be submitted in Summer 2026.	Continuing action.

Safeguarding and promoting use of Welsh place names by completing the next stage of the standardisation of Eryri place names.		
Performance Indicator	Result	Action Required
CC4, 5: We lead by example in ensuring that the Welsh language, culture and heritage is promoted and used in events, activities and information ***(as per Cynllun Eryri Outcome C1.1***) **CC4:** We have protected Welsh place names (***as per Cynllun Eryri Outcome C1.3***)	Over 6,000 landscapes names have been collected to date. Opening of an exhibition of tapestries incorporating Eryri landscape names has taken place at Oriel Plas Glyn y Weddw during January 2026. Work continues with Conwy CB Council and Landscapes Wales to complete an educational resource on Eryri landscape names.	Continuous action.

Develop opportunities to engage people in the Welsh language, culture and heritage of the area including: Providing opportunities for volunteers to learn and use the Welsh language through the volunteering strategy.		
Performance Indicator	Result	Action Required
CC4, 5: We lead by example in ensuring that the Welsh language, culture and heritage is promoted and used in events, activities and information ***(as per Cynllun Eryri Outcome C1.1***) **CC4:** We have provided opportunities for Welsh learners in the area (***as per Cynllun Eryri Outcome C1.2***)	Volunteers learning Welsh are partnered with those that are fluent speakers and all information and materials for volunteers are available in both languages.	Continuous action.

The Carneddau Voices and Place Names project and Harlech and Ardudwy Cultural Heritage Scheme will record, safeguard and celebrate Welsh place names through community mapping events, oral history interviews, outreach projects and interpretation.		
Performance Indicator	Result	Action Required
CC4, 5: We lead by example in ensuring that the Welsh language, culture and heritage is promoted and used in events, activities and information ***(as per Cynllun Eryri Outcome C1.1***) **CC4:** We have protected Welsh place names (***as per Cynllun Eryri Outcome C1.3***)	Two local place names recording sessions have been held in the Carneddau area. Further work was carried out by the artist Anna Pritchard to interpret the names, as part of the Eryri landscape blankets project. The art commission continues to tour north Wales. Community mapping and gathering sessions will resume in Winter 2026.	Continuing action.

Ensuring Development Policy 18: The Welsh Language and the Social and Cultural fabric of Communities is effectively utilised within the development management process.		
Performance Indicator	Result	Action Required
CC4, 5: We lead by example in ensuring that the Welsh language, culture and heritage is promoted and used in events, activities and information ***(as per Cynllun Eryri Outcome C1.1***) **CC 4:** We have implemented measures in the Local Development Plan and related Supplementary Planning Guidance which encourages new developments to maintain or enhance the development of the Welsh language ***(as per Cynllun Eryri Outcome C1.1)***	The Annual Monitoring Report which is presented to Members and the Welsh Government each Autumn, has concluded that the above policy is being implemented effectively.	Continuing action.

CC5 – Developing a local economy which supports both the designation and the management of Eryri as a National Park

We will know we are succeeding in delivering the improvement objective when:

Ensuring the positive implementation of current LDP policies to develop a local economy which support the designation of the NP.		
Performance Indicator	Result	Action Required
CC1, 2, 3, 5: We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport **(as per Cynllun Eryri Outcome B4.2)**	The Annual Monitoring Report (AMR) of the LDP which is submitted to Members and the Welsh Government every October concluded that the above policies are being implemented effectively. The process of preparing Eryri LDP3 will provide an opportunity to review the existing information and evidence to determine if there is a need to change any policy or methods currently adopted.	Continuing action.

Present an annual monitoring report to members for discussion and consideration of the timetable for commencing a review of the current LDP.		
Performance Indicator	Result	Action Required
CC1, 2, 3, 5: We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport **(as per Cynllun Eryri Outcome B4.2)** **CC4, 5:** We lead by example in ensuring that the Welsh language, culture and heritage is promoted and used in events, activities and information ***(as per Cynllun Eryri Outcome C1.1***)	The 2025 Monitoring Report was presented to the Welsh Government before the end of October 2025. The Delivery Agreement is in place. The process of preparing LDP3 began formally in November 2025. The team attended the Eryri Fach Festival in Dolgellau and Betws y Coed early Autumn to begin the process of receiving input from local residents, as well as the preparation of a local residents' questionnaire for Community Councils and for social media.	Continuous action.

Promote opportunities to understand and enjoy Eryri's special qualities sustainably.		
Performance Indicator	Result	Action Required
CC1, 3, 5: We have created a plan and focus resources on promoting, developing and maintaining well-marked long distance trails, accessible trails, multi user trails (particularly cycling trails and mountain bike routes), promoted routes and links and loops between towns and villages ***(as per Cynllun Eryri Outcome B2.1)*** **CC1, 2, 3, 5:** We have encouraged visitors to come at different times of year and to different areas in order to ease pressure during the peak season and help businesses with seasonality issues ***(as per Cynllun Eryri Outcome B3.2)*** **CC1,3,5:** We have explored and implemented opportunities to encourage greener transport **(as per Cynllun Eryri Outcome B4.2)** **CC4, 5:** We lead by example in ensuring that the Welsh language, culture and heritage is promoted and used in events, activities and information ***(as per Cynllun Eryri Outcome C1.1***)	The team has been detailing and increasing various content and commissioning external filming companies to add value to messages in order to promote all the special qualities of Eryri.	Continuous action.

RESILIENT WAYS OF WORKING	Prosperous	Resilient	Healthier	More equal	Cohesive Communities	Vibrant Culture	Global responsible
This outcome will be achieved by:							
CW1 Developing a skilled workforce	✓	✓	✓				
CW2 Developing and promoting best practice	✓	✓	✓	✓			
CW3 Effective partnership working	✓	✓	✓	✓	✓		
CW4 Modernising governance arrangements	✓	✓		✓			✓
CW5 Maintaining and improve the understanding and support of local communities to the work of the National Park		✓	✓	✓	✓	✓	✓
CW6 Balancing the Authority's Resources and Efforts		✓					✓

CW1 – Developing a skilled workforce

We will know we are succeeding in delivering the improvement objective when:

Engaging with our staff at all levels to assist performance management: **All Authority staff members will be appraised within the 12 months.** **Training needs assessments of all staff will have been undertaken within the 12 months.**		
Performance Indicator	Result	Action Required
CW1, 2: We have invested in our staff to ensure that they have both the expertise and skills needed to meet present and future challenges.	Reforming the Performance Assessment Process: The Authority is moving from the traditional annual model to a system of quarterly reviews with RAG status indicators (Red, Amber, Green). The final quarterly review will act as the formal assessment, placing greater emphasis on career development, wellbeing and training opportunities. Planned launch: October 2026. Performance Support Culture Change: Introducing a "Success Plan" to change the formal improvement plan system, promoting a positive and proactive approach to supporting staff development.	This has been rated green as the training frameworks are in place and are working to fully support staff in their roles. The work on reforming the appraisal process has been completed and will now be implemented. However, monitoring of the implementation is now required to ensure that the overall aim of all staff been appraised is achieved. Continuous action.

	360º Feedback: "Reflect to Grow": This tool is now available to encourage self-awareness and continuous improvement, ensuring that constructive feedback is part of the performance management process. Mandatory Training Framework: All staff members have access to bilingual e-learning modules (e.g. Respect and Duty at Work, Equality and Diversity, Mental Health Awareness, etc.) to support assessment discussions and training needs analysis.	

Supporting staff to attend National Park peer groups to keep them informed of development and to assist performance management and understanding within their respective disciplines.		
Performance Indicator	Result	Action Required
CW1, 2: We have invested in our staff to ensure that they have both the expertise and skills needed to meet present and future challenges.	Staff members are encouraged and supported to attend peer groups. Many more courses have been added to ELMS, our online training system which provides a number of bilingual training courses to assist staff and inspire them to progress and learn new disciplines. Collaboration Group: The Authority continues to promote a culture of collaboration through the Staff Welfare and Engagement Forum which drives welfare initiatives and shares information about policy development. Wellbeing and Communication Initiatives: Digital tools such as PWLS enable staff to reflect on their wellbeing and contribute to peer discussions in a positive way.	Continuous action.

To further develop our workforce and provide staff with every opportunity to develop to meet future challenges.		
Performance Indicator	Result	Action Required
CW1, 2: We have invested in our staff to ensure that they have both the expertise and skills needed to meet present and future challenges.	Secondment opportunities are considered and offered where practical. Mandatory Training Framework: Bilingual e-learning modules are now available to all staff members through ELMS, including Dignity at Work, Equality and Diversity, Mental Health Awareness, etc. Leadership Training: A number of staff have completed ILM Level 3, 4 and 5 courses, strengthening management and strategic planning skills. Specialist External Courses: Access to technical and specialist training (e.g. Safe Management, First Aid, Asbestos Management, NEBOSH). Sabbatical Policy: Offers staff the opportunity to take extended leave for personal or professional development, supporting lifelong learning. Workplace Adjustments and Passport Policy: Enables staff to work effectively by providing reasonable adjustments, promoting inclusion and development.	Continuous action.

Develop and adopt an Information Systems Strategy and a Digital Strategy to lead the Authority into the future with guidelines and vision in terms of its technical systems.		
Performance Indicator	Result	Action Required
CW1, 2: We have invested in our staff to ensure that they have both the expertise and skills needed to meet present and future challenges.	Other priorities within the Communication and IS services have led to a delay in the development and adoption of the Strategies. As a result, the work has not progressed in accordance with the original timetable. However, the work continues and it is intended to present the work to the Authority in June 2026.	Continuous action.

CW2 – Developing and promoting best practice

We will know we are succeeding in delivering the improvement objective when:

Develop projects and share achievements of Decarbonisation projects on the Estate/Buildings through SLSP funding with other bodies within designated landscapes and wider public estate.		
Performance Indicator	Result	Action Required
CW2, 3: Cynllun Eryri is being implemented successfully.	Work ongoing. The Head of Property attends regular meetings of the North Wales Decarbonisation Officer Group and Ystadau Cymru, and the newly appointed Carbon Officer will join when he takes up the role in order to identify opportunities to share information and collaborate with partners.	Continuous action.

Enhancing Staff Engagement and Wellbeing Initiatives. As part of our commitment to fostering a supportive and thriving workplace environment, we are looking to implement several strategies to ensure the well-being of our employees and promote a culture of connectivity and wellness: **Researching and adopting best practices from other parks and authorities in relation to conducting health surveillance checks for staff to prioritise their health and safety.** **Analysis of Sickness Absences: Understanding the factors contributing to sickness absences to identify trends and implement targeted interventions to promote overall well-being and reduce absenteeism.** **Increased Staff Networking: Building a sense of community and camaraderie among our employees by organising more frequent staff get-together days, including lunches and outdoor events, to provide opportunities for relaxation, socialisation, and rejuvenation.**		
Performance Indicator	Result	Action Required
CW1, 2: We have invested in our staff to ensure that they have both the expertise and skills needed to meet present and future challenges.	At the end of the year, the focus was on strengthening preventative methods in terms of workforce sustainability, staff well-being and engagement. A structured programme of quarterly workforce planning meetings with Heads of Service has been implemented. This enables earlier identification of any workload, capacity challenges, skills gaps and succession risks, supporting more proactive demand management and helping to reduce the pressure on staff and services.	Continuous action.

CW3 – Effective partnership working

We will know we are succeeding in delivering the improvement objective when:

Review Cynllun Eryri (Management Plan) to reflect the priorities of the State of the Park report.		
Performance Indicator	Result	Action Required
CW2, 3: Cynllun Eryri is being implemented successfully.	The State of the Park Report was published in April 2025 and the process of reviewing Cynllun Eryri has started and will continue throughout 2026.	Continuous action.

Support the work of the National Designated Landscapes Partnership (NDLP) in Wales.		
Performance Indicator	Result	Action Required
CW2, 3: Cynllun Eryri is being implemented successfully.	Good practice and information about accessing grants is shared between the members of the Partnership. Consideration given to skill needs across the 8 landscapes.	Continuous action.

Continue to support the work of UK wide National Park Authorities, the National Park Partnership, National Parks Foundation and other associated collaborative initiatives.		
Performance Indicator	Result	Action Required
CW2, 3: Cynllun Eryri is being implemented successfully.	The CEO attends all meetings as required. Collaborative initiatives are progressed by various services throughout the Authority as opportunities arise.	Review arrangements in due course.

Contribute to the formation and development of the planning function of the North Wales Corporate Joint Committee (CJC).		
Performance Indicator	Result	Action Required
CW2, 3: Cynllun Eryri is being implemented successfully.	The CEO and Chair continues to attend meetings. The Chair has been co-opted to sit on the Economy and Wellbeing sub-committee and also the NW Strategic Transport and Planning sub-committees along with Eryri NPA Officers.	Continuous action.

Publish and communicate the data collected in the State of the Park report.		
Performance Indicator	Result	Action Required
CW2, 3: Cynllun Eryri is being implemented successfully.	A microsite has been launched for the data parts of the State of the Park Report. Discussions will be based on the findings of the Report during the review of the National Park Management Plan, Cynllun Eryri, which will take place throughout 2025 and into 2026.	Original timetable has slipped but work has now been completed.

CW4 – Modernising governance arrangements

We will know we are succeeding in delivering the improvement objective when:

Monitor Members attendance at Authority meetings.		
Performance Indicator	Result	Action Required
CW2, 4: We have undertaken a review of existing governance arrangements to ensure that the Authority continues to function effectively and will be adaptable enough to meet future challenges. Monitor any changes to ensure that they are working as planned.	Attendance of Members has been consistent and high throughout 2025-26.	Completed.

Support and develop Authority Members through training and Development. Continue to support WG to refine and deliver a training programme on the principles of good governance practice and accountability for Authority Members.		
Performance Indicator	Result	Action Required
CW2, 4: We have undertaken a review of existing governance arrangements to ensure that the Authority continues to function effectively and will be adaptable enough to meet future challenges. Monitor any changes to ensure that they are working as planned.	An induction session for new WG elected Members was held in July 2025, along with training sessions such as Planning and Governance and Member Development Days throughout the year. Two members attended the NPUK new members induction session during November 2025. The Wales NPA Members Seminar was hosted by Eryri	Continue to support the Members through training and development.

	NPA in October during which Members received presentations from various guest speakers on the theme “Nature Restoration: Sowing the Seeds of Change”. Members had the opportunity of attending site visits and an opportunity to network.	

CW5 – Maintaining and improve the understanding and support of local communities to the work of the National Park

We will know we are succeeding in delivering the improvement objective when:

Developing further volunteer opportunities at Yr Ysgwrn to enhance the current cohort of volunteers, seeking to recruit young people who are keen to develop new skills and gain experience, focusing on delivery of activities by volunteers as well as more traditional roles such as visitor guides.		
Performance Indicator	Result	Action Required
CW5: Opportunities for local communities, schools, hard to reach and disadvantaged groups to engage with, and learn about, Eryri’s environment and cultural heritage, and how they can help care for it have been identified ***(as per Cynllun Eryri Outcome A5.1)*** **CW5:** We have supported, promoted and delivered volunteering opportunities that help protect and enhance the environment and cultural heritage (***as per Cynllun Eryri Outcome A5.2***) **CW5:** We will have increased opportunities for dialogue between the National Park Authority and community based organisations (***as per Cynllun Eryri Outcome C4.1)***	Volunteers continue to be core to Yr Ysgwrn’s business model and key to carry out several aspects of activity e.g. group and school visits, and there are a number of volunteers volunteering regularly. Attracting more regular volunteers remains a challenge. Three new volunteers worked in the Ysgwrn gardens this year. An appeal was made over winter to try and attract new volunteers for 2026 season, which attracted a further 6 volunteers.	Continuous action.

Implement and monitor measures in Communication Engagement Strategy via the annual Key Performance Indicators report to ensure local communities and stakeholders understand and are aware of the work of the Authority.		
Performance Indicator	Result	Action Required
CW5: Opportunities for local communities, schools, hard to reach and disadvantaged groups to engage with, and learn about, Eryri's environment and cultural heritage, and how they can help care for it have been identified ***(as per Cynllun Eryri Outcome A5.1)*** **CW5:** We will have increased opportunities for dialogue between the National Park Authority and community based organisations (***as per Cynllun Eryri Outcome C4.1)***	Annual Report submitted to the Performance and Resource Committee during the last quarter. Digital statistics were higher overall than 2024/25**.**	Continuous action.

Engage with and keep communities informed through meetings with Community Councils.		
Performance Indicator	Result	Action Required
CW5: Opportunities for local communities, schools, hard to reach and disadvantaged groups to engage with, and learn about, Eryri's environment and cultural heritage, and how they can help care for it have been identified ***(as per Cynllun Eryri Outcome A5.1)*** **CW5:** We will have increased opportunities for dialogue between the National Park Authority and community based organisations (***as per Cynllun Eryri Outcome C4.1)***	Gŵyl Fach Eryri has been a new and successful model of engagement with the Park's communities during 2025. A local Residents Questionnaire was prepared to receive community input on the main issues feeding into the process of preparing the new Local Development Plan. Shared with Community Councils and more use made of social media platforms.	Continuous action.

Liaise with landowners and interested parties through meetings of the Eryri National Park Access Forums.		
Performance Indicator	Result	Action Required
CW5: Opportunities for local communities, schools, hard to reach and disadvantaged groups to engage with, and learn about, Eryri's environment and cultural heritage, and how they can help care for it have been	Continued liaison is maintained through the LAF meetings held 3 times annually in the north and south of the NP. Forum meetings are held in spring, summer and winter.	Continuous action.

identified ***(as per Cynllun Eryri Outcome A5.1)*** **CW5:** We have supported, promoted and delivered volunteering opportunities that help protect and enhance the environment and cultural heritage (***as per Cynllun Eryri Outcome A5.2***) **CW5:** We will have increased opportunities for dialogue between the National Park Authority and community based organisations (***as per Cynllun Eryri Outcome C4.1)***		

Liaise with the farming community and farming unions and through meetings of the Agricultural Liaison Group.		
Performance Indicator	Result	Action Required
CW5: Opportunities for local communities, schools, hard to reach and disadvantaged groups to engage with, and learn about, Eryri's environment and cultural heritage, and how they can help care for it have been identified ***(as per Cynllun Eryri Outcome A5.1)*** **CW5:** We will have increased opportunities for dialogue between the National Park Authority and community based organisations (***as per Cynllun Eryri Outcome C4.1)***	A meeting of the Agricultural Liaison Group took place in November 2025. This is an Annual meeting of the Farming Unions servicing Eryri and includes Union Officers and some of their local members (10). The agenda is developed by Officers and Unions to reflect current issues and updates, and allows both Authority and Unions to convey current work, pressures and issues locally and nationally, ensuring understanding and ability to seek solutions in partnership.	Continuous action.

Involve our local communities in all important aspects of the Authority's work e.g. delivery of Cynllun Eryri, formulation of Supplementary Planning Guidance, Engagement Strategies when developing new projects etc.		
Performance Indicator	Result	Action Required
CW5: Opportunities for local communities, schools, hard to reach and disadvantaged groups to engage with, and learn about, Eryri's environment and cultural heritage, and how they can help care for it have been identified ***(as per Cynllun Eryri Outcome A5.1)***	A Community Engagement Strategy has been developed by the Community Engagement Officer which was presented to the Authority in April 2026.	Implement the Strategy.

CW5: We have supported, promoted and delivered volunteering opportunities that help protect and enhance the environment and cultural heritage (***as per Cynllun Eryri Outcome A5.2***) **CW5:** We will have increased opportunities for dialogue between the National Park Authority and community based organisations (***as per Cynllun Eryri Outcome C4.1)***		

CW6 – Balancing the Authority's Resources and Efforts

We will know we are succeeding in delivering the improvement objective when:

Review the Mid Term Financial Plan in order to address the financial situation.		
Performance Indicator	Result	Action Required
CW6: We will achieve within the allocated budget and Authority reserves are utilised in a sustainable manner	Reported for discussion by the Working Group and adopted by the Authority in September 2025.	Continuous action.

Subject to the Authority's final decision(s) on 30.04.25. on the future of Plas Tan y Bwlch, report on the progress of any decision(s).		
Performance Indicator	Result	Action Required
CW6: We will achieve within the allocated budget and Authority reserves are utilised in a sustainable manner	In accordance with the Authority's decision, external Consultants have been commissioned to prepare the Authority's application to the National Lottery Heritage Fund, and the application was submitted in February 2026. Members receive regular updates on the Development project during the year.	Continuous action.

Collect data during the 2025 season to inform a review of the Authority's car parking fees and if relevant progress preparatory work for tariff adjustment and fee review in line with other car parking providers in the area.		
Performance Indicator	Result	Action Required
CW6: We will achieve within the allocated budget and Authority reserves are utilised in a sustainable manner	Data collected and report presented to Members Working Group. During the December Authority meeting, Members agreed to revise the fees in line with other car parking providers in the area.	Continuous action.

Progress a review of the commercial potential of the Authority's Information Centres including: Adoption of a plan for the redevelopment of the Betws y Coed centre. Submitting an application for financial support to Visit Wales. By investing in the shop, collect data during the 2025 season for reviewing the use of the Pen y Pass Centre.		
Performance Indicator	Result	Action Required
CW6: We will achieve within the allocated budget and Authority reserves are utilised in a sustainable manner	Members agreed in March 2026: a) Not to pursue the possibility of the role of the Authority's Commercial Manager for the time being, b) Continue to develop options and ideas for Yr Hen Stablau - but with the aim of pursuing this in 3-5 years' time (subject to external funding being secured), c) Recognising the significant potential for the redevelopment of Pen-y-Pass over the long term, d) Make a direct investment on a smaller scale (in public areas etc.) in Yr Hen Stablau and Pen-y-Pass. Donald Insall Associates have completed their work on external landscaping of the Betws y Coed centre. Work was completed to develop the retail area of the Pen y Pass centre for the 2026 visitor season.	Officers are in contact with Croeso Cymru~Visit Wales with regard to submitting an application for financial support for the initial stage of redevelopment at the Betws y Coed centre. The work will continue in 2026. Continuous action.

Evaluation on progress to date:

The annual progress report on achieving the Wellbeing Objectives demonstrates a strong overall performance, with the Authority successfully delivering the vast majority of its priorities during the year. Of the 74 work streams monitored, 69 are currently rated green, with only 5 rated red, reflecting positive progress across a broad range of work areas. This achievement is particularly noteworthy given the challenging operating environment, as the Authority continues to work under tight and uncertain financial conditions. Despite these pressures, significant progress has been maintained, demonstrating the organisation's resilience, effective planning, and continued commitment to delivering our strategic priorities and outcomes.

However, it must be acknowledged that some actions, although have been rated green due to completing the required work within the timescales set or have achieved the expected progress over the year, are continuous actions which require significant further work to achieve the overall outcome.

7. PERFORMANCE MANAGEMENT

During the course of the year, the Auditor General did not make any formal recommendations. However, a number of proposals for improvement have been made. Audit Wales will monitor progress against them and relevant recommendations made in any national reports as part of their continuous assessment work.

8. THE IMPROVEMENT FRAMEWORK

The Members of the Authority have an integral part to play in ensuring that the improvement framework provides a robust process for ensuring that we succeed in delivering successful outcomes.

As part of this process, the Performance and Resources Committee considers quarterly reports on the implementation of the Authority's Corporate Work Programme for the year that assess the success of the Authority in meeting its Well-Being Objectives.

The appraisal process undertaken with all Authority staff ensures that performance is monitored and also allows staff the opportunity of reporting on completion of their individual tasks in relation to the Objectives as well as any problems encountered.

The improvement framework is set out below.

THE GOLDEN THREAD

ERYRI NATIONAL PARK's
CORPORATE PLANNING FRAMEWORK

Well-being of Future Generations (Wales) Act 2015

Programme for Government
2021-2026
Welsh Government (WG)

WG Term of Government 2021-26
Remit Letter
WG Priorities for Eryri National Park

Well-being Goals
As set out in the Well-being of Future Generations (Wales) Act 2015

North Wales Corporate Joint Council
With the following functions:
- Develop local regional transport policies
- Prepare a Strategic Development Plan
- Economic Wellbeing

Public Service Boards
Set out key delivery priorities for Gwynedd & Môn and Conwy & Denbighshire

Vision for Eryri National Park
Park Management Plan
Local Development Plan

Gwynedd & Conwy Community Strategies
Set out the Vision for the Counties of Gwynedd & Conwy

Wellbeing Statement 2021-26
Including our Wellbeing Objectives and ways of working in realising the Vision and achieving excellence and achieving successful outcomes. **Our Wellbeing Objectives** for the next 5 years where we will focus our resources.

Performance Management
Range of indicators to measure Performance in achieving what we say we will do in the:
- Park Management Plan
- Local Development Plan
- Wellbeing Statement
- Corporate Work Plan
- Individual Plans

Corporate Work Plan
With detailed actions of what each service will be doing to deliver the Wellbeing Objectives

Individual Plans
What each individual will be doing over 12 months to deliver the detailed actions in the Corporate Work Programme

July 2024

9. CONTACT DETAILS

If you have any queries on this document please contact either by writing or e-mailing:

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

Item No. 13

MEETING	Authority
DATE	23 September 2026
TITLE	**Eryri Living Landscapes**
REPORT BY	Director of Land Management
PURPOSE	To update Members on the project and seek Member support to contribute to the project as a partner

1. LANDSCAPE CONNECTIONS: ERYRI LIVING LANDSCAPES

1.1. Landscape Connections is a fund that was set up relatively recently by the National Lottery Heritage Fund (NLHF) to help designated landscapes to become better for nature and people. Applicants can seek up to £10m funding and unlike other NLHF funding, it can be delivered over a 7-year period to create systemic, landscape-scale change.

1.2. In 2024/25, partners came together to look at different options for a Landscape Connections bid in the Eryri National Park and the wider area, including ENPA, the National Trust, Plantlife, Woodland Trust, and RSPB. It was agreed that the priority for the partnership would be the temperate rainforest woodlands of Eryri and that the partnership would develop a plan to submit as an expression of interest to the NLHF. The EOI was successful, and in May 2026, a Development Stage application was submitted. A response to the application is expected in September 2026.

1.3. The ENPA has a successful track record of working in the field of temperate rainforest, e.g. on the LIFE Celtic Rainforests project (€10 million, which will complete in 2027) and as a member of the Welsh Rainforest Alliance.

2. THE PROJECT

2.1. The proposed project will operate across three river catchments in Eryri: Mawddach, Dwyryd, and Glaslyn, demonstrating how a well-coordinated, holistic approach leads to better outcomes for nature recovery and for people within the wider woodland landscape. These specific areas have been identified because of their ecological need and the expert knowledge available within the catchments.

2.2. The project will:

- Identify and integrate habitats, priority species, and protected sites.
- Prioritize, coordinate, and monitor interventions and nature-based solutions within the landscape, leading to better conservation outcomes, on a larger scale.
- Use the expertise of partners and the strengths of organisations to achieve more as a team than we could individually.

- Increase sector skills by creating a viable and sustainable supply of work for contractors and employers to invest in over the course of the project.
- Investing in training and cultural stewardship jobs (training and jobs), advice, and support.
- Planting community engagement in conservation work – people, culture, and citizen science are intertwined, helping integrate people better into nature restoration, including involving communities in landscape care to achieve lasting change.
- Expanding our collaboration with the agricultural sector by building on past successes and the network of landowners engaged with our work.

3. TIMETABLE

3.1. The outcome of the Development Stage application to CDLG is expected in September 2026 and, if successful, the project's development stage will start in Autumn/Winter 2026/27. The Development Stage would last for 2 years, leading to a Delivery Stage application and a 7-year delivery period if successful.

4. FUNDING

4.1. The total project value is £13,936,929.44 (£1,845,681.69 for the development stage and £12,091,247.75 for the delivery stage).

4.2. The project budget requires a financial contribution (match funding) of £76,565.85 from APCE for the development stage and an in-kind contribution (staff time) of £64,969.10. This contribution would mainly come from the Conservation, Trees and Agriculture service.

RECOMMENDATION:

That Members consider the report and approve the Authority to act as a project partner.

Item No. 14

MEETING	Authority
DATE	23 September 2026
TITLE	**Member Performance and Development Review (PDR) System for Welsh National Park Authorities**
REPORT BY	Chief Executive
PURPOSE	To seek Member approval for a PDR system for Members

1. INTRODUCTION

2. Members will recall previous discussions on this item at the Member Working Group in June.

3. Welsh Government officers produced an initial draft Member Performance and Development Review (PDR) system with help and support from officers of the 3 National Park Authorities. Following the discussion at the Member Working Group in June, the Democratic Services Officer has made some amendments to the various documents. These can be viewed in Appendix 1.

4. By way of context, this work followed recommendations made by Audit Wales in its 2024 report on the Governance of National Park Authorities, which highlighted the importance of having clear arrangements to understand how Members contribute to the governance of National Parks and how their development needs can be identified and supported. The Audit Wales recommendation is copied below:

> **Supporting members to carry out their role**
>
> R1 This report highlights weaknesses in the ongoing support and guidance provided to members appointed by the Welsh Government. To address this, we recommend that NPAs and the Welsh Government work together to:
>
> - agree the support and guidance that will be provided to NPA members;
> - agree which of this support and guidance will be provided by the Welsh Government and which will be the responsibility of NPAs; and
> - clearly communicate this to Welsh Government appointed members.

5. It is hoped that the PDR system will help show how the contribution and development of Members can be better supported and recognised.

6. The purpose of the proposed PDR system is not to introduce a formal performance appraisal in the traditional sense. Rather, it is intended to provide a supportive and structured opportunity for Members to reflect on their contribution, discuss their experiences in the role, and identify any development or support that would help them continue to be effective in serving the Authority.

7. Why introduce a PDR system?

8. Members of National Park Authorities undertake a significant and complex governance role. They are responsible for setting the strategic direction of the Authority, overseeing performance and risk, making important planning and policy decisions, and representing the interests of communities, visitors and the natural environment.

9. However, the Audit Wales report and the review work referred to above identified that:

   - Expectations placed on Members are not always clearly or consistently set out;
   - Existing arrangements for reflecting on Member contribution vary between Authorities;
   - Opportunities to identify training and development needs are not always systematic; and
   - There is currently no consistent framework for supporting Members to reflect on and develop their contribution to the Authority.

10. It is hoped that introducing a consistent PDR system will help address these issues and strengthen governance arrangements across Welsh National Parks. There are some examples of local authority-associated public bodies that have introduced some elements of such a system, but none that have done so comprehensively or systematically.

11. Next steps

12. This system is intended to be constructive, supportive and forward-looking, focusing on helping Members continue to make the strongest possible contribution to the work of the Authority.

13. If approved, the PDR system can be used immediately. Whilst I'm conscious that there are local elections in May 2027 which may have an impact on Councillors on the Board next year, it is considered that the PDR process could start prior to the elections. We will work with the Chair of the Authority to prepare a timetable to start the process this year.

14. Recommendation

For Members to:

a. approve the PDR system in contained in Appendix 1.

b. Share this with the other 2 National Park Authorities to enable consistency in application across Wales; and

c. Commence the PDR process this year – with the exact timetable to be determined in consultation with the Chair of the Authority

Cyswllt · Contact Eifion Jones
Ffôn ·Telephone 01766 772226
Ein cyf · Our ref
Eich cyf ·Your ref
Dyddiad · Date 7 Chwefror 2025
e-bost · e-mail eifion.jones@eryri.llyw.cymru

PARC CENEDLAETHOL ERYRI
lle i enaid gael llonydd
Eryri NATIONAL PARK
one of Britain's breathing spaces

Private and Confidential

Cllr Jane Doe
123 Main Street
Cardiff
CF10 1AA

Dear Councillor Doe,

Appointment to Eryri National Park Authority

Following the recent nominations process, I am pleased to accept your appointment by XXXX Council to serve as a Member of the Eryri National Park Authority (the "Authority") for the period [1 XXXX 20XX to 31 XXXX 20XX], in accordance with the Environment Act 1995 and the Local Government (Wales) Acts.

Your appointment reflects both your skills and the contribution you are expected to make to the effective governance and leadership of the National Park Authority. On behalf of Eryri National Park Authority, I extend our congratulations and look forward to your active involvement in supporting the purposes and duties of the National Park.

1. Nature of Appointment

This appointment is made by XXXX Council as the nominating authority. It is not a contract of employment and does not create any employment relationship between you and either the Council or the National Park Authority.

Your period of office will run from [start date] until [end date], unless terminated earlier in accordance with legislation or local authority arrangements.

2. Remuneration and Expenses

As a Member of the National Park Authority, you are entitled to receive the standard allowance as determined by the Democracy and Boundary Commission Cymru (DBCC). At present, the annual remuneration is £5,963, subject to periodic review by the DBCC.

You will also be entitled to claim travel and subsistence expenses incurred in the proper performance of your duties, in accordance with the Authority's published Members' Allowances Scheme.

3. Framework of Expectations

Enclosed with this letter is a Framework of Expectations jointly endorsed by the three Welsh National Park Authorities and the Welsh Government. This sets out the standards, behaviours, and commitments expected of all Members of National Park Authorities, regardless of appointment route.

In particular, Members are expected to:

- Uphold statutory duties and responsibilities;
- Demonstrate commitment to National Park purposes and principles of good governance;
- Attend at least 75% of Authority and Committee meetings;
- Commit a minimum of 44 days per annum to Authority duties;
- Participate fully in training, development, and the annual Performance and Development Review (PDR) process; and
- Comply with the Members' Code of Conduct and ethical standards

We would be grateful if you could sign and return the enclosed acceptance form confirming that you have read, understood, and are able to meet these requirements.

4. Induction and Development

You will be invited to attend an Induction Programme delivered by the National Park Authority. This will provide essential information about the role, statutory duties, governance framework, and current strategic priorities. Ongoing training and development are integral to the role, and you will be expected to participate in relevant sessions throughout your term. Of particular importance is the annual Performance and Development Review (PDR) process which you will be expected to participate in to contribute to the National Park's continuous improvements in governance.

5. Conduct and Ethical Standards

All Members must comply with the Members' Codes of Conduct and the Nolan Principles of Public Life (selflessness, integrity, objectivity, accountability, openness, honesty, and leadership). You are expected to maintain high standards of behaviour and professionalism at all times, both within and outside formal meetings.

6. Reporting and Accountability

Each year, the National Park Authority will provide XXXX Council with a short Member Contribution Report summarising attendance, engagement, and participation in training and development activities. This promotes transparency and ensures that Members' contributions are appropriately recognised and supported.

7. Confidentiality and Public Announcement

Until the appointment is confirmed at the next meeting of the National Park Authority, please treat this correspondence as strictly confidential. The Authority will issue a public announcement following formal acceptance.

Welcome and Next Steps

On behalf of Eryri National Park Authority, we congratulate you on your appointment and thank you for your willingness to serve.

Your leadership, insight, and local knowledge will be invaluable in advancing the Authority’s work in protecting and enhancing the National Park for the benefit of current and future generations.

Please sign and return the enclosed Acceptance and Declaration Form to the Heads of Democratic Services at XXXX Council and Eryri National Park Authority, at [email addresses].

Signed:

____

Chair, Eryri National Park Authority

Framework of Expectations

Some of the responsibilities, behaviours, and contributions expected from all Members of Eryri National Park Authority (NPA), whether appointed by Welsh Government or by Local Authorities.

Criteria	Expectations
Strategic Leadership	• Actively contribute to the process of developing the Authority's strategic plans, policies, priorities, and budget. • Participate in strategic working groups and committees as required. • Make your commitment to the Authority publicly visible by taking an active role at internal and external events. • Demonstrate a focus on improvement and innovation by contributing ideas to improve the Authority's work and its governance. • Publicly advocate for the National Park, promoting its ambitions, strategy, achievements and values.
Governance and Decision-making	• Uphold all statutory duties and responsibilities applicable to NPA Members, including compliance with relevant legislation and regulation, and adhering to the Nolan principle of public life. • Play an active part in decision-making by making considered contributions to discussion and debates at Authority and Committee meetings. • Ensure that all necessary documentation is completed accurately and in a timely manner. • Keep updated and demonstrate an understanding of governance principles and decision-making processes. • Use established Authority processes and systems as required. • Ensure transparency, integrity, and ethical conduct in all official actions. • Comply with the Authority's Code of Conduct and relevant ethical standards.

Oversight and Assurance	• Provide constructive challenge and support to senior management in delivering the Authority's priorities. • Actively seek assurance that governance arrangements are operating effectively and that the Authority's activities are conducted efficiently and effectively. • Regularly keep up to date with Authority performance and risks. • Take part in service and performance reviews including scrutiny of policies, plans and budgets and their effectiveness in achieving strategic objectives. • Undertake detailed review and monitoring of performance and risks if specific role requires.
Effectiveness and Behaviour	• Attend a minimum of 75% of Authority and Committee meetings. • Make a minimum annual time commitment of 44 days to the work of the Authority. • Prepare well for meetings by thoroughly reviewing papers well in advance and seeking clarification when needed. • Contribute constructively to committee discussions and collaborative decision-making. • Develop and maintain good and effective working relationships with the NPA Chair and Deputy-Chair and relevant officers of the National Park. • Support the development of a positive organisational culture within the Authority. • Mentor or support new Members where appropriate. • Actively support the collectively agreed Authority decisions and outcomes regardless of personal feelings. • Develop and maintain a working knowledge of the National Park Authority's operation and activities. • Proactively promote inclusion and diversity in the Authority's governance and through its services and activities. • Be proactive in keeping up with sector developments, by horizon scanning and acting with foresight.

Engagement and Partnership	• Engage proactively with stakeholders, partner organisations, and local communities through appropriate channels and supporting the Authority's agreed position. • Participate in sub-committees, task and finish groups, and other engagement activities outside formal meetings. • Act as a two-way conduit between your appointing body and the Authority bringing in relevant knowledge and communicating back on behalf of the Authority. • *Engaging with members of local communities handling and discussing their requirements and requests and, where relevant, presenting that information to the Authority*.
Personal Development	• Undertake mandatory training and development opportunities as required. • Participate in the annual Performance and Development Review (PDR) process. • Reflect on individual performance and identify areas for improvement. • Seek and participate in additional development opportunities to enhance effectiveness.

Additional Notes

- **Statutory Duties & Responsibilities:** Members must act in accordance with relevant legislation, statutory duties, and the Authority's governance framework, ensuring that all necessary documentation is completed accurately and in a timely manner.
- **Expected Contributions Outside Formal Meetings:** Members should allocate time for preparation, reading reports, stakeholder engagement, site visits, and participation in working groups or community events.
- **Time Commitment:** Minimum 44 days per annum, including formal meetings, preparation, and engagement activities.
- **Attendance Levels:** Minimum expectation of 75% attendance at Authority and Committee meetings.
- **Training & Development Requirements:** Mandatory participation in induction, governance and ethics training, committee-specific training, and annual PDR.
- **Conduct & Ethical Standards:** Members must act in accordance with the Nolan Principles, comply with the Code of Conduct, act with integrity, maintain confidentiality, and avoid, declare and/or mitigate conflicts of interest in consultation with the Monitoring Officer.

Member Performance & Development Review

Stage 1 – Recording attendance and contribution (ongoing)

Action: Democratic Services Officer ensures recording of all Member contributions throughout the year. Pre-population of PDR pro-forma and distribution to all Members (March).

Output: Annual PDR pro-forma launched; Members briefed on process and expectations.

Stage 2 – Member Self-Assessment (March)

Action: Each Member completes a self-assessment reflecting on contribution, attendance, engagement and learning over the previous year.

Responsibility: Individual Members

Output: Completed self-assessment returned to reviewer (Chair, Deputy Chair or Committee Chair).

Stage 3 – PDR meeting preparation (April–May)

Action: Chair, Deputy Chair or relevant Committee Chair reviews Member's self-assessment, attendance/training data, noting key points in preparation for the PDR meeting. Good practice would be to record thoughts on the PDR form and share with the Member before the meeting.

Responsibility: Deputy Chair for Chair; Chair for Committee Chairs; Delegated Chairs for other Members.

Stage 4 – PDR Discussion Meeting (May–June)

Action: Reviewer and Member hold a one-to-one discussion on performance, contributions, strengths and future priorities.

Responsibility: Deputy Chair for Chair; Chair for Committee Chairs; Delegated Chairs for other Members.

Output: Updated PDR form agreed and signed by both parties.

Stage 5 – Development Planning (June–July)

Action: Agreed training, mentoring or development activities are logged and scheduled.

Responsibility: Member supported by Democratic Services Officer to access development opportunities.

Output: Individual Member Development Plan created or updated.

Stage 6 – Reporting (July)

Action: Democratic Services Officer compiles anonymised data on completion rates, attendance and development themes for review by Audit & Risk or Governance Committee.

Chair/DSO completes Member contribution summary for appointing body.

Output: Committee report. Member contribution summary letter.

Example Personal Development Review (PDR) Pro-Forma

The purpose of this self-assessment is to help Members reflect on their contributions over the year, identify strengths, and highlight areas where support or development may be needed. It aligns directly with the Framework of Expectations and forms the Member's input into the annual PDR discussion.

Member Name	***Jane Doe***
Review Period	***25 - 26***
Chair/Reviewer	***John Smith***
Date of Review Meeting	

Part A: Attendance

This section is mainly pre-populated by the Democratic Services Officer using attendance and participation data. Members may wish to add any attendance at groups, meetings or events they see as relevant.

Formal Committees: (pre-populated)

Committee	Total number of meetings available to attend	Number of meetings attended	%
National Park Authority	*5*	*4*	*80*
Planning & Access Committee	*9*	*7*	*78*
Performance & Resources Committee	*3*	*3*	*100*
Standards Committee	*3*	*N/A*	*N/A*
Members' Working Group	*9*	*7*	*78*

Mandatory workshops/briefings/training:

Events	Total number of events available to attend	Number of events attended	%
Member Development Day	*2*	*2*	*100*
Conferences	*1*	*1*	*100*
New Member Induction Session			
Planning Training			

Panels / Boards / Groups etc:

Panel etc.	Total number of events available to attend	Number of events attended	%
Plas Tan y Bwlch Management Board			
Assets Sub-group			

Discretionary workshops/briefings/training (completed by Member)

Events attended
Equality, Diversity and Inclusion Training
Book Launch

Part B: Member Self-Assessment

Please describe your contribution in the context of the Member Framework of Expectations and with reference to any specific objectives. Please consider your experience/achievements, your strengths, as well as areas that you would like to develop.

Achievements and Development Needs:

Criteria	Reflections on contribution	Development Needs
Strategic Leadership *(Examples: contribution to strategy, long-term thinking, working groups, leading themes)*	• *How have I contributed to shaping or understanding the NPA's strategic direction?* • *Have I taken part in any policy development or task & finish work?* • *Have I demonstrated leadership behaviours?* • *Have I helped the Authority think long-term or prevent future problems?*	
Governance and Decision-making *(Examples: meeting preparation, contribution quality, understanding governance framework)*	• *How well have I prepared for meetings?* • *Have I asked constructive, evidence-based questions?* • *Have I applied good governance principles?* • *Have I upheld the Code of Conduct and modelling good behaviour?*	
Oversight and Assurance *(Examples: scrutiny, financial oversight, reading reports, understanding risks)*	• *Have I constructively challenged performance or delivery?* • *Have I read and understood key assurance documents?* • *Have I asked questions that improve assurance?* • *Have I contributed to value-for-money discussions?*	
Effectiveness and Behaviour *(Examples: attendance, preparation, behaviours, teamwork)*	• *Have I met expectations for attendance and time commitment?* • *Have I contributed positively in meetings?* • *Have I demonstrated collaborative behaviours?* • *How have I contributed to a respectful and constructive culture?*	

Engagement and partnership *(Examples: stakeholder events, community role, external meetings)*	• *How visible have I been as a Member with communities or partners?* • *Have I acted as a useful conduit to/from my appointing authority?* • *Have I strengthened relationships with stakeholders?* • *Have I helped improve public understanding or confidence in the Authority?*	
Personal development *(Examples: training attended, skills gained, future needs)*	• *What training have I completed and what difference has it made?* • *What skills or knowledge have I developed this year?* • *What skills do I need next year to be more effective?* • *Are there barriers that have hindered my development?*	

Member Feedback:

Please set out your views on the effectiveness of Committees and the NPA, and any improvements or changes that you think the NPA can make in either delivery or governance. Please also outline how you think these might be achieved.

Improvements or changes that you would like to see and how they can be achieved.
• *What is working well in the way committees and the NPA operate?* • *Does the NPA and committees have a clear vision and strategies for the Authority?* • *Do committees focus on the right issues?* • *Do committees demonstrate strong oversight and effective scrutiny?* • *Is the Authority's assurance framework (risk, audit, performance) sufficiently strong?* • *Are papers clear, timely and contain sufficient information to enable good decision-making* • *What improvements would help NPA governance be more effective*

Part C: Chair/Reviewer Pre-Discussion Feedback

Chair/reviewer to insert any initial comments here and/or highlight any topics they wish to discuss in the PDR meeting.

Part D: Summary of PDR Discussion

Key Themes Discussed	
Development and Support Identified	
Agreed Follow-Up	

Part E: Agreed Specific Individual Objectives for Next Year

Criteria	Objective
Strategic Leadership	
Governance and Decision-making	
Oversight and Assurance	
Effectiveness and Behaviour	
Engagement and partnership	
Personal development	

Part F: Chair’s/Reviewer’s Summary (Post-Discussion)

PDR Reflective Summary:

Next Review Due: __ / __ __

Signatures

Member: ______________________________ Date: __/__/__

Chair/Reviewer: ______________________________ Date: __/__/__

Democratic Services Officer: ______________________________ Date: __/__/__

Personal Development Review (PDR) Pro-Forma

The purpose of this self-assessment is to help Members reflect on their contributions over the year, identify strengths, and highlight areas where support or development may be needed. It aligns directly with the Framework of Expectations and forms the Member's input into the annual PDR discussion.

Member Name	
Review Period	
Chair/Reviewer	
Date of Review Meeting	

Part A: Attendance

This section is mainly pre-populated by the Democratic Services Officer using attendance and participation data. Members may wish to add any attendance at groups, meetings or events they see as relevant.

Formal Committees: **(pre-populated)**

Committee	Total number of meetings available to attend	Number of meetings attended	%
National Park Authority			
Planning & Access Committee			
Performance & Resources Committee			
Standards Committee			
Members' Working Group			

Mandatory workshops/briefings/training:

Events	Total number of events available to attend	Number of events attended	%
Member Development Day			
Conferences			

Panels / Boards / Groups etc:

Panel etc.	Total number of events available to attend	Number of events attended	%

Discretionary workshops/briefings/training (completed by Member)

Events attended

Part B: Member Self-Assessment

Please describe your contribution in the context of the Member Framework of Expectations and with reference to any specific objectives. Please consider your experience/achievements, your strengths, as well as areas that you would like to develop.

Achievements and Development Needs:

Criteria	Reflections on contribution	Development Needs
Strategic Leadership		
Governance and Decision-making		
Oversight and Assurance		
Effectiveness and Behaviour		

Engagement and partnership		
Personal development		

Member Feedback:

Please set out your views on the effectiveness of Committees and the NPA, and any improvements or changes that you think the NPA can make in either delivery or governance. Please also outline how you think these might be achieved.

Improvements or changes that you would like to see and how they can be achieved.

Part C: Chair/Reviewer Pre-Discussion Feedback

Chair/reviewer to insert any initial comments here and/or highlight any topics they wish to discuss in the PDR meeting.

Part D: Summary of PDR Discussion

Key Themes Discussed	
Development and Support Identified	
Agreed Follow-Up	

Part E: Agreed Specific Individual Objectives for Next Year

Criteria	Objective
Strategic Leadership	
Governance and Decision-making	
Oversight and Assurance	
Effectiveness and Behaviour	
Engagement and partnership	
Personal development	

Part F: Chair’s/Reviewer’s Summary (Post-Discussion)

PDR Reflective Summary:

Next Review Due: __ / __ __

Signatures

Member: ______________________________ Date: __/__/__

Chair/Reviewer: ______________________________ Date: __/__/__

Democratic Services Officer: ______________________________ Date: __/__/__

Annual Contribution Summary for Gwynedd Council-appointed Member

To: Head of Democratic Services, Gwynedd Council
From: Chair, Eryri National Park Authority
Date:

1. Member Details

Member Name	
Appointing Body	
Period Reviewed	
Review Date	
Reviewer Name and Role	

2. Attendance and Participation

Area	Attendance / Contribution
Authority Meetings	*100%*
Planning and Access Committee	*80%*
Performance & Resources Committee	*100%*
Member' Working Group	*80%*
Panels / Boards / Other groups	
Workgroups / Training sessions	
Digwyddiadau eraill	*[Summary of events attended or external representation]*

4. Chair's/Reviewer's Summary

5. Follow-Up / Support Required

Signed: ____________________________

__________________________, Chair, Eryri National Park Authority

Date: ___________________________

Conducting Member Performance & Development Reviews Guidance for Reviewers

Reviewers are typically:

- The **Chair** (reviewing Committee Chairs)
- The **Vice-chair** (reviewing the Chair)
- **Delegated Chairs** reviewing other Members..

The role of the reviewer (Chair or delegated reviewer) is to facilitate a **supportive and forward-looking discussion** with the Member.

The aim is to encourage reflection, recognise contributions, and identify opportunities for development.

The questions below are intended as **prompts rather than a rigid script**

PREPARING FOR THE PERFORMANCE & DEVELOPMENT REVIEW

Before the meeting:

1. Review the Member's **self-assessment**.
2. Consider the Member's **attendance and training record**.
3. Reflect on their contribution during the year.
4. Where appropriate, consider any feedback received from:
   - other Members
   - officers
   - stakeholders.

It is good practice to record your reflections on the PDR form and to share these comments with the Member before the meeting where possible.

TONE OF THE DISCUSSION

The meeting should be a **constructive, balanced conversation.** Reviewers should aim to ensure the conversation:

- is **supportive and constructive**
- recognises **positive contributions**
- focuses on **development and improvement**
- encourages **honest reflection**

The discussion should always remain **forward-looking**, identifying how the Member's contribution can continue to develop.

KEY AREAS TO DISCUSS

(A) CONTRIBUTION AND ACHIEVEMENTS

Examples may include:

- participation in meetings or working groups
- contributions to policy or strategy discussions
- engagement with stakeholders
- supporting committee work.

Some useful *opening questions* include:

- How have you found the past year in your role as a Member?
- What aspects of the role have you found most rewarding?
- What have been the main challenges?

To explore the Member's *overall contribution*:

- What contributions are you most pleased with over the past year?
- Are there particular discussions or decisions where you felt you made a strong contribution?
- Are there areas where you would like to be more involved?

Here are some example questions *specifically on the six key areas* to which Members are expected to contribute:

1. Strategic Leadership

- How have you contributed to shaping or understanding the Authority's strategic direction?
- Have there been opportunities where you contributed to strategy, policy development or longer-term thinking?
- Have you taken part in any working groups or task & finish work? What was your role?
- Have you raised or explored longer-term risks or opportunities (e.g. future pressures, sustainability, capacity)?
- In what ways have you demonstrated leadership behaviours (e.g. supporting colleagues, clarifying issues, taking initiative)?
- Are there areas where you would like to contribute more to strategic discussions?

2. Governance & Decision-Making

- How well do you feel you have been able to prepare for meetings?
- Have you been able to contribute constructively to discussions and decisions?
- Can you give examples of where you have asked effective or probing questions?
- How confident do you feel in applying governance principles (e.g. focusing on strategy, not operations)?

- Have there been situations where you have challenged constructively or sought clarification?
- How comfortable do you feel with the governance framework (e.g. decision-making processes, roles, responsibilities)?
- Have you been able to uphold and model expected standards of behaviour and conduct?

3. Oversight & Assurance

- How confident do you feel in scrutinising performance, finance and risk?
- Have you been able to challenge constructively where performance or delivery has fallen short?
- Are you comfortable interpreting key reports (e.g. performance dashboards, budgets, risk registers)?
- Can you give examples of questions you have asked that improved assurance or clarity?
- Have you contributed to discussions on value for money or prioritisation?
- Are there areas (e.g. finance, audit, risk) where further support or training would help you?

4. Effectiveness & Behaviour

- Have you been able to meet expectations in terms of attendance and time commitment?
- How would you describe your participation in meetings?
- Have you been able to contribute in a focused and constructive way?
- How have you worked with other Members and officers?
- Have you supported a positive and respectful culture within meetings?
- Are there any barriers that have affected your ability to contribute fully?
- Are there ways in which your contribution could be strengthened further?

5. Engagement and Partnership

- Have there been opportunities to represent the Authority externally?
- Have you engaged with communities, stakeholders or partner organisations?
- Have you been able to act as a link with your appointing authority where relevant?
- Are there ways we could strengthen engagement with communities or partners?
- Are there areas of work where you would like to contribute more?

6. Personal Development

- What training or development activities have you found most useful?
- What skills or knowledge have you developed over the past year?

- Are there areas where you would like to develop further?
- Are there any barriers to your development that we should address?
- How can the Authority best support your development in the role?

(B) LOOKING AHEAD

To conclude the discussion:

- Are there particular objectives you would like to set for the coming year?
- Are there areas of work where your skills and experience could be used more fully?
- Would you be interested in taking on additional roles (e.g. working groups, chairing, mentoring)?
- What support from the Authority would help you be most effective in your role?

Consider whether development in any specific areas is required. Examples may include:

- strengthening knowledge in areas such as finance, planning, or risk oversight
- increasing engagement with stakeholders
- contributing to specific projects or working groups.

Agree on future priorities:

- any development activities or training
- possible objectives for the coming year
- opportunities to use the Member's strengths more effectively.

(C) RECORDING THE OUTCOME

After the discussion:

- Agree a short summary of the discussion and development actions.
- Both the reviewer and Member sign the PDR form.

The Democratic Services Officer will retain a copy to support:

- development planning
- Authority-level reporting
- continuity of the process.

(D) IF CONCERNS ARISE

In rare cases where a Member's engagement is significantly below expectations:

1. The Chair should first discuss the issue informally with the Member.
2. Support and clear improvement expectations should be agreed.
3. If concerns continue, a more formal conversation regarding suitability and continuation in the role should be convened.
4. A further lack of improvement may mean the matter is referred to the appointing body.

Item No. 15

MEETING	Authority
DATE	23 September 2026
TITLE	**Plas Tan y Bwlch Project Costs Update**
REPORT BY	Director of Land Management
PURPOSE	To update Members on the bid to the National Lottery Heritage Fund and project budget

1. INTRODUCTION

1.1. An application for the Development Phase of the Plas Tan y Bwlch project was submitted to the National Lottery Heritage Fund (NLHF) at the end of July 2026. The outcome of the application is expected in December 2026.

1.2. Earlier in 2026, it was reported to the Authority that the project's target value was as follows:

	Total Value	**ENPA + Partner Contribution**	**NLHF Grant**	**Intervention Rate**
Development Phase	£550,000	£55,000	£495,000	90%
Delivery Phase	£15,000,000	£3,000,000	£12,000,000	80%
Total	£15,550,000	£3,055,000	£12,495,000	83%

1.3. These are the figures presented in the expression of interest to the NLHF. In their feedback, NLHF asked the Authority to consider increasing the ambition for match funding.

1.4. In the period prior to submitting the application, further advice was received from NLHF on the calculation of inflation and contingency costs within the project. It was recommended that major capital schemes with a construction element should consider including a budget of up to 10% of costs for inflation and up to 25% of costs for contingency.

1.5. This is a significant increase compared to the original figures and the advice comes from CDLG's recent experiences where project costs increase significantly during delivery and organisations return to the NLHF to seek additional funding. NLHF is keen for applicants to consider these costs in advance and factor them into project costs.

1.6. As a result, the project costs in the application are higher than those previously outlined to the Authority. The revised costs can be seen below:

	Total Value	**ENPA + Partner Contribution**	**NLHF Grant**	**Intervention Rate**
Development Phase	£1,189,635	£237,927	£951,708	80%
Delivery Phase	£17,093,797	£5,906,505	£11,187,292	65%
Total	£18,283,432	£6,144,432	£12,139,000	66%

1.7. Both the development and delivery phase costs are higher than anticipated and £6,144,432 of match funding will be required.

1.8. Discussions on match fundings are ongoing with several partners and funders. The NLHF expects the ENPA to consider how the future of the existing headquarters will contribute towards funding the Plas Tan y Bwlch project. The ENPA isn't required to confirm the full match funding until the delivery phase.

RECOMMENDATION:

1. **That Members receive the report for information.**
2. **That Members confirm they remain supportive of the project, in light of the revised figures.**

MEMBERS WORKING GROUP
ERYRI NATIONAL PARK
Wednesday 24 June 2026

PRESENT:

Members appointed by Gwynedd Council
Councilors Elwyn Edwards, Delyth Lloyd Griffiths, Annwen Hughes, Edgar Wyn Owen, John Pughe Roberts, Meryl Roberts, Einir Wyn Williams;

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

Members appointed by the Welsh Government
Salamatu Fada, Rhys Evans, Tim Jones, Delyth Lloyd, Wyn Thomas;

Officers
Jon Cawley, Bethan Hughes, Keira Sweenie, Angela Jones, Jane Jones, Eifion Jones.

The Prospective Director of Corporate Services advised that the meeting would be recorded to assist in checking the minutes.

1. **Chairman**

The Prospective Director of Corporate Services explained that the normal procedure was that the Vice-chairman of the Authority chaired the meetings of the Members' Working Group. It was proposed and seconded that the Vice-Chairman of the Authority would again be the Chair of the Members' Working Group, and **Edgar Wyn Owen was elected** Chair of the Members' Working Group.

2. **Apologies for absence and Chairman's Statements**

Apologies were received from Louise Hughes and Elfed Powell Roberts.

3. **Declaration of Interest**

Councilor Annwen Hughes declared a personal interest but not a prejudicial interest for Item 6 (Draft response to the Proposed Visitor Levy Consultations in Conwy Council and Gwynedd Council) as she owned a holiday home.

Councilors Elwyn Edwards and Nia Owen declared a personal interest which was not prejudicial for Item 6 (Draft response to the Consultations on the Proposed Visitor Levy in Conwy Council and Gwynedd Council) because a close relative of theirs owned a holiday home.

4. **Records**

The minutes of the Members' Working Group meeting held on 13 May 2026 were *presented* and *adopted* and the Chairman signed them as correct.

5 . Changes to the Town and Country Planning (General Permitted Development) (Amendment) (Wales) Order 2026

Presented: an oral report from the Director of Planning and Partnerships

Reported :

- that changes came into effect on 1 June 2026 including a new class of permitted development for the temporary use of land for camps;
- that there was already a right, under the old regulations, to camp on camping ground up to 28 days a year;
- under the new order there would be a right – outside the Park – to use any land as a recreational camp for a total of no more than 60 days in any calendar year;
- the total within the Park would remain at 28 days;
- that the order allowed motor homes to camp for up to 28 days within the Park but did not allow caravans;
- that another amendment that could be relevant to the Authority was that development "on land within 10 meters of a protected dwelling except for the use of any private road" was forbidden; which meant that someone who was using land temporarily for camping, and that land was within 100 meters of a dwelling house, might need to obtain planning permission;
- a developer would have to, before starting the development in each calendar year, apply to the Authority for a decision as to whether prior approval from the Authority was required regarding;
  - arrangements for toilet and waste water facilities,
  - arrangements for waste disposal facilities, and the
  - proposed means of access for vehicles to the site where the development was to be carried out;
- that the prior approval process was a middle ground between permitted development rights and applications for planning permission.

The report *was discussed* by the Members who *noted* :

- that it was ultimately a decision of the Welsh Government to differentiate between the National Parks and other places; this was seen by some as unfair against businesses within the boundaries of the Park, and the Government should be asked to reconsider raising the total number of days from 28 to 60 within the Park as elsewhere;
- that there was some uncertainty regarding the meaning of the 100 meters specified in the order - was it 10 meters from the house or from the curtil, and what was the meaning of "curtil" in this case;
- that there were no statistics on the number of parks/camping grounds within the Park, but under the new system an application would have to be submitted annually and it would be possible to get the figures in that way.

Recommended **:** - to note the changes, and ask the Welsh Government to raise the total number of days allowed to use any land as a recreational camp within the Park land from 28 days to 60 days a year.

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

6. Draft response to the Proposed Visitor Levy Consultations in Conwy Council and Gwynedd Council

Presented: a report from the Head of Partnerships

Reported that:

- Gwynedd Council and Conwy Borough Council were undertaking a consultation on the introduction of a visitor's levy;
- the basis of the proposed levy was national legislation; the details and levy implemention were controlled by legislation – not by Gwynedd and Conwy;
- the aim of the consultation was to find out whether the introduction of such a levy in Gwynedd and Conwy was desired;
- the Authority's draft response said that it was, in the main, supportive of the principle of introducing a levy across the Park, recognizing the challenges put on the area by visitors and the potential of using the levy to improve the area's infrastructure;
- the Authority had welcomed the conditions on the expenditure, namely, that the money collected by the levy would in fact be used to improve the infrastructure of the area, and that the local authorities would have to show annually where the money collected by the levy was spent;
- the draft response also welcomed the request to establish a local forum that would advise where the money would be spent (recognizing that the relevant local authority's cabinet would make the final decision);
- the response also emphasized the need to declare publicly where the money would be spent.

The report *was discussed* by the Members who *noted* :

- the money would be collected by the Welsh Government but the local authority would decide where the money went; 10% of the money would go towards running costs;
- that it was a way of contributing positively to the area and to improve the experience of coming here – for the local residents and for visitors.
- it would be better and easier if it were implemented across Wales;
- that a number of businesses had expressed concern that it would dissuade many from visiting the area;
- that a similar levy system could already be found in a number of countries on the European continent.

Recommended **:** – that the Members discuss the recommendations reported by officers orally and agree on a draft response adding a comment to the response stating that the levy should be extended to the whole of Wales making it easier to implement.

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

7. **Review of the Compliance and Performance Caseload Report**

Presented a report by the Director of Planning and Partnerships

Reported that:

- Members, at the Planning Access Committee meeting on 21 January 2026, made comments regarding the content and order of the Caseload and Planning Compliance Performance report which made it difficult for Members to understand and scrutinize it.
- Welsh Government had asked the Authority to report on specific performance indicators for the first time since 2018 and on the impact of raising the planning fees;
- the proposal was therefore to report on those figures separately and to simplify the report on compliance and performance caseload.
- the information could be further broken down if desired – for example, according to the type of complaints received, or from which areas the complaints came.

Recommended: – that Members:

1. Note any comments on the content of the proposed report format and
2. Make further recommendations regarding missing format or content.
3. Agree to report on the findings of the Welsh Government's performance indicators separately on an annual basis following their publication.
4. Allow officers to include further information in the report if that would be useful.

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

8. **Introducing the Performance and Development Review System (APD) for Members**

Presented: report by the Chief Executive

Reported :

- that the proposed APD system was a result of recommendations made by the Wales Audit in their 2024 report on the Governance of National Park Authorities;
- that the report drew attention to the importance of having clear arrangements to understand how Members contributed to the governance of National Parks and how their development needs could be identified and supported;
- that the first draft received was cumbersome, but that the procedure had been simplified and lightened since then;
- that the intention was to produce a developmental system and not an evaluative one, one that was self-assessed;
- that the procedure offered a way for Members themselves to propose how they could contribute more to the Authority's strategic direction;
- it would not come into force until after the May 2027 local elections.

The report *was discussed* by the Members who *noted* :

- the proposed procedure would be discussed by the executive officers of the three National Parks at the Brecon Beacons Park Cymru Members' Seminar to be held in July;
- that it was something to be welcomed and that it was good to have such guidance;
- that it was not clear whether any information would be reported back to the Government following a review, and it would be worth asking the Government about that;
- that the documents were repetitive and need to be edited and simplified;
- that the review did not mention at all the Members' everyday work, only contributions made in the committees etc., and the self-assessments should be changed so that they also included the Members' homework.

It was agreed to present the report for the Members' approval at the Authority's Meeting in September.

Recommended : –

1. For Members to review the content of the APD system in Appendix 1 and give feedback during the Working Group Meeting.
2. Any feedback provided will then be sent back to the Welsh Government for review.

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

The meeting ended at 14:10