



Agenda

Meeting: Finance, Risk, Audit and Standards Committee

Venue: The Old Vicarage, Bondgate, Helmsley, YO62 5BP

Date: Monday 18 May 2026, 10am

Business

1. Livestreaming and recording – The Chair to inform members of the public that the meeting is livestreamed and recorded.
2. Emergency evacuation procedure – The Chair to inform members of the public of the emergency evacuation procedure.
3. Apologies for absence
4. Public minutes on the meeting held on 23 February 2026 (pg 2)
5. Members are reminded that it is their responsibility to declare the nature of any personal, prejudicial and/or disclosable interests relating to any agenda item immediately prior to its consideration and are encouraged to complete a written declaration using the form provided.
6. Exclusion of the public from the meeting during consideration of items 18 & 19 on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 1 & 2 of Part 1 of Schedule 12A to the Local Government Act 1972.
7. 25/26 Internal Audits reports – Thom Absolom (pg 8)
8. External Audit - Audit Strategy Memorandum (pg 35)
9. External Funding (pg 60)
10. Draft Annual Governance Statement (pg 69)
11. Quarterly Performance scorecard (pg 79)
12. Financial outturn update 2025/26 (pg 95)
13. Property update (pg 108)
14. Proposed new ‘Complaints Policy’ and procedure (pg 112)
15. Health and Safety update (pg 122)
16. End of year Treasury Management update (pg 127)
17. Such other business as, in the opinion of the Chair, should, by reason of special circumstances, be considered as a matter of urgency.

Private business - Minutes/reports circulated to Members only

18. Private minutes of the meeting held on 17 November 2025

19. Complaints and Compliments review

Chief Executive: Tom Hind

Press Contact: Nina Beadle, Media and Communications Officer, 01439 772700

Note:

- To ensure this Meeting is conducted in an open and transparent manner it will be live streamed to the public and recorded. A link will be published under the relevant Meeting heading of the Authority's website. The recording will be held in accordance with the Authority's retention policy.
- The Authority allows the videoing of public meetings but asks that any party wishing to do so informs the Authority in advance of the meeting. Videoing that disrupts the meeting is not allowed. Persons expressly refusing consent, children and vulnerable adults cannot be filmed or photographed. The existing rules relating to confidential and exempt information, defamation, Data Protection and Public Order apply. The Authority accepts no liability whatsoever for videoing carried out by other parties.
- Members are reminded to turn all electronic equipment to silent mode, including mobile phones, laptop computers and tablets. Please note that only information that is available to Members during the Committee meeting should be accessed from a computer in the interests of sound decision making.
- Tea and coffee will be available a quarter of an hour before the meeting.
- Judith Seaton should be notified of any apologies.
- Please ensure when parking in the car park that you have not caused an obstruction which could prevent emergency vehicles accessing the building.
- This agenda is available on the website www.northyorkmoors.org.uk
- This agenda is available in large print on request.

Finance, Risk, Audit and Standards Committee

Membership, including Ex-officio Chair and Deputy Chair of the Authority

-	Sec of State	Sec of State Parish	R&CBC	NYC
Names	Patrick James Christine Robertson Jane Harper	Colin Williamson		David Jeffels Clive Pearson Heather Moorhouse John Ritchie George Jabbour
Number of members	4		5	
Total membership	9			
Quorum	5 (includes at least one Sec of State and one Local Authority Member)			

North York Moors National Park Authority

Item 4, Public Minutes of the Finance, Risk, Audit and Standards Committee meeting held on 23 February 2026

Present:

Jim Bailey, Malcolm Bowes, Jane Harper (observed on Teams), George Jabbour, Patrick James, David Jeffels, Heather Moorhouse, Clive Pearson, Christine Robertson, Colin Williamson, Keith Wilkinson (Independent Person)

Apologies:

John Ritchie

Officers in attendance:

Tom Hind (Chief Executive), Pete Williams, (Director of Corporate Services), Chris France (Director of Planning), Joel Brookfield (Director of Recreation and Wellbeing), Briony Fox (Director of Conservation & Climate Change), Gavin Barker (Director - External Auditors Forvis Mazars) Ellen Cross (External Funding Manager), Mark Young (Project Development Manager), Richard Smith (Monitoring Officer), Kate Clark (Performance Management Officer), Clare Roberts (Head of People), Judith Seaton (Executive Support Team Leader).

Copies of all documents considered are in the minute book

01/26 Minutes

That the public minutes of the meeting held on 17 November 2025, having been printed and circulated, be taken as read and be confirmed and signed by the Chair as a correct record.

02/26 Members Interests

Members were reminded of their responsibility to declare any personal and prejudicial interests relating to any agenda item prior to its consideration.

03/26 Exclusion of the public

Resolved: That the public be excluded from the meeting during consideration of items 17 & 18, on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 1 & 2 of Part 1 Schedule 12A to the Local Government Act 1972.

04/26 External Auditors – Final Audit report

Considered:

The report of the External Auditor

Gavin Barker presented the final audit report. Members again gave Gavin best wishes for his upcoming retirement.

Resolved: That Members note the auditor reports.

05/26 External Funding and Project progress

Considered:

The report of the External Funding Manager and the Project Development Manager

The External Funding Manager gave some verbal updates on:

- The re-submissions of the Arts Council bid following a rejection on the first application – should hear in April.
- AirBnB fund application submitted and selected for the top 10, should hear the outcome this week.

Members commented on:

- Updates on the Moor Connected application are welcome.
- The A19 footbridge has received good publicity and coincides with the Coast to Coast launch shortly.
- FiPL funding has been allocated but precise figures are not yet available.
- The amount of the funding for projects would be useful in brackets (as shown on P54 of the Agenda)
- The totals of funding for the wildfire applications to be included to keep Members informed.
- Concern about adequate resources if all bids are successful – the External Funding Manager confirmed that officers involved with the bids share their specialist knowledge and responsibility is also shared.
- The new HQ is included as a significant project regardless of the source of funding.
- The Esk projects look at structural improvements for the catchment and if successful will contribute to the ability for the Pearl Mussel to thrive.

10.35 Christine Robertson joined the meeting

Action: The amount of the funding for projects to be included in brackets (as shown on P54 of the Agenda) – (Project Development Manager).

Action: Totals of funding application for to cover the wildfire to be included in future reporting – (Project Development Manager)

Resolved: That Members note the content of the report and agree the current work being done to secure external funding and project development.

Monitor quarterly progress, especially for pending and opportunity funding, to ensure the Authority's Business Plan objectives are met.

06/26 Quarter 3 Finance update

Considered:

The report of the Director of Corporate Services (s151)

Members discussed:

- The cafes which were reported as performing well due to a change in menu which is still high quality to reflect the clientele. They are taking part in Restaurant Week. The Authority is investing in outdoor seating at both Danby Lodge and Sutton Bank.
- Discussion around the Yorkshire Water account which is historic and investigation is underway to find the reasons behind the arrears.
- The installation of EV chargers has been funded by various sources with some match funding but is not intended to be a large revenue source more to encourage the use of EV by visitors.
- The landslip monitoring will continue for another year as there is still evidence of small movement thought to be due to wet weather conditions. There is small risk involved.

Resolved: That Members note the content of the report.

07/26 Budget 2026/27

Considered:

The report of the Director of Corporate Services (s151)

Members and officers discussed:

- Using insurance broker with other National Parks.
- Use of windfalls to pay off any borrowing.
- Officers have attended Defra workshops on capital spend, National Parks have assets compared to National Landscapes who seem to have deployed more to 30 x 30 targets, but Defra acknowledge that Protected Landscapes should deliver these targets. Some National Parks have found managing their revenue difficult as their circumstances are different, we have shown resilience and self-reliance. We are keen to allocate the £1.5 million capital in March NPA to ensure a full year for delivery.

Action: A specific pension discussion to be held at NPA – (Director of Corporate Services).

Action: 30x30 targets to be discussed at a future Conservation and Climate Change Forum.

Resolved: That Members comment on the proposed budget ahead of NPA.

08/26 Quarterly Performance scorecard

Considered:

The report of the Performance Management Officer

- Members discussed social media performance which has been affected by a change in officers, though a downward trend could indicate other factors so this is evolving.

- The new Volunteer Strategy should address a reduction in volunteer numbers and volunteer days. Awareness of interesting tasks to attract younger and more volunteers generally.

Resolved: That Members note the scorecard.

09/26 Proposed changes to the Authority’s “making a Complaint about an Authority Member” guide

Considered:

The report of the Authority Solicitor and Monitoring Officer

Additional changes to be added:

1. Page 1, 2nd paragraph add “in particular where the Authority is required to make reasonable adjustments under the Equality Act 2010.”
2. Page 1, 6th paragraph add “The Monitoring Officer may, in exceptional circumstances, not refer the complaint to the Subject Member if, for example, they consider it might be prejudicial to the handling of the complaint.”

Resolved: That Members approve the proposed changes to the “Making a Complaint about an Authority Member” guide as set out in **appendix 1**, together with the 2 additional changes mentioned at the meeting for the changes to come into effect on 1 April 2026.

10/26 Organisational Development Plan (2023 – 27) progress report

Considered:

The report of the Head of People

The Head of People reported that the results of the survey may confirm we are a good employer and give some detailed outputs.

Resolved: That Members note the content of the report.

11/26 Health and Safety update

Considered:

The report of the Director of Corporate Services

Resolved: That Members note the contents of this report.

12/26 Annual Treasury Management and the Prudential Code for Capital Finance

Considered:

The report of the S151 Officer

Resolved: That Members recommend do the Full Authority ahead of its meeting in March 2026 to:

- i. Approve the Annual Treasury Management Strategy for 2026/27 as detailed in **appendix B**.
- ii. Adopt the Annual Investment Strategy agreed by the Authority for 2026/27.
- iii. Approved the Capital Strategy as laid out in **appendix C**.

13/26 Other business

There was no other business discussed.

.....(Chair)
18 May 2026

Public Summary of items considered "in private" at the meeting of the Finance, Risk, Audit and Standards Committee on 23 February 2026

Private minutes

Members agreed that the private minutes of the meeting held on 17 November 2025, having been printed and circulated, be taken as read and be confirmed and signed by the Chair as a correct record.

Compliments and complaints

Members noted the compliments and complaints registered in quarter 3 2025/26.

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

Monday 18 May 2025

Item 7, 2025/26 Internal Audit Annual report

1. Purpose of the report

- 1.1 This annual report from Veritau provides the Finance, Risk, Audit and Standards Committee on work undertaken by internal audit in 2025/26 including audit opinion, findings and actions.

2. Recommendations

- 2.1 That Members note the content of the report.

Contact Officer:

Pete Williams

Director of Corporate Services (S151 Officer)

01439 772700



North York Moors
National Park

HEAD OF INTERNAL AUDIT ANNUAL REPORT 2025/26

18 May 2026

ANNEX 1

CONTENTS

2	Background
2	Internal audit work carried out in 2025/26
2	Follow up of agreed actions
3	Professional standards
5	Opinion of the Head of Internal Audit
6	Appendix A - 2025/26 internal audit work
7	Appendix B - Summary of findings
15	Appendix C - Audit opinions and priorities for findings
16	Appendix D - Follow up of agreed audit actions
17	Appendix E - Internal Audit Quality Assurance and Improvement Programme



Thom Absalom
Audit Manager



Stuart Cutts
Head of Internal Audit

Circulation list: Members of the Finance, Risk, Audit and Standards Committee



Background

- 1 The work of internal audit is governed by the Global Internal Audit Standards in the UK Public Sector and the Authority's audit charter. These require the Head of Internal Audit to bring an annual report to this Committee. The report must include an opinion on the adequacy and effectiveness of the Authority's framework of governance, risk management and control.
- 2 To assist the Committee in interpreting the annual report, it should also include:
 - (a) any qualifications to the opinion, together with the reasons for those qualifications (including any impairment to independence or objectivity)
 - (b) any particular control weakness judged to be relevant to the preparation of the annual governance statement
 - (c) a summary of work undertaken to support the opinion, including any reliance placed on the work of other assurance bodies
 - (d) an overall summary of internal audit performance and outcomes from the internal audit service's quality assurance arrangements, including a statement on conformance to professional standards.



Internal audit work carried out in 2025/26

- 3 During 2025/26, internal audit work was carried out across a range of areas of the Authority as agreed by the Finance, Risk, Audit and Standards Committee on 1 September 2025.
- 4 The results of completed audit work have been reported to relevant officers during the course of the year. All planned work has been completed.
- 5 At the request of the Conservation Project Officer – Moor to Restore and in agreement with the Director of Corporate Services, we have also completed a grant certification of the Nature for Climate Peatland Grant Scheme (ref. C20531) for expenditure made in 2024/25.
- 6 Appendix A summarises the internal audit work carried out during the year and the opinion given for each report. Appendix B provides details of the key findings arising from our internal audit work and Appendix C provides an explanation of our assurance levels and priorities for audit findings.



Follow up of agreed audit actions

- 7 All actions agreed with services as a result of internal audit work are followed up to ensure that issues are addressed. As a result of this work, we are generally satisfied that progress is being made to address the control weaknesses identified in previous audits, although it should be noted there are several outstanding actions from prior years' audits. A summary of the current status of follow up activity is included at Appendix D.



Professional standards

Quality assurance improvement programme

- 8 In order to comply with professional standards, the Head of Internal Audit is required to develop and maintain a quality assurance and improvement programme (QAIP).
- 9 The objective of the QAIP is to ensure that working practices continue to conform with the standards. A summary of quality assurance processes, and any areas identified for development, are reported to the committee each year as part of the annual report. The arrangements consist of various elements, including:
 - ▲ maintenance of a detailed audit procedures manual and standard operating practices
 - ▲ ongoing performance monitoring of internal audit activity
 - ▲ regular customer feedback
 - ▲ training plans and associated training and development activities
 - ▲ periodic self-assessments of internal audit working practices (to evaluate conformance to the standards).
- 10 External assessments must also be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. An external assessment of Veritau's internal audit working practices was undertaken between June and August 2023 by John Chesshire, an approved reviewer for the Chartered Institute of Internal Auditors (the UK and Ireland's local chapter).
- 11 The assessment involved a full independent validation of Veritau's own self-assessment of conformance to the Public Sector Internal Audit Standards (PSIAS)¹, as well as to the wider International Professional Practices Framework which governed the performance of internal auditing globally at the time the assessment was undertaken. The report concluded that Veritau's internal audit activity generally conforms to the PSIAS² and, overall, the findings were very positive.
- 12 The feedback included comments that the internal audit service was highly valued by its clients. Key stakeholders felt confident in the way Veritau had established effective working relations, both in our approach to planning and the way in which we engaged flexibly with our clients throughout the internal audit process, at the strategic and operational levels.
- 13 Effective from 1 April 2025, the PSIAS were replaced by what are known as the Global Internal Audit Standards in the UK Public Sector. These standards

¹ The external assessment undertaken in 2023 was made against the PSIAS as the standards applicable at the time. The PSIAS were replaced by the GIAS UK Public Sector on 1 April 2025.

² PSIAS guidance suggested a scale of three ratings, 'generally conforms', 'partially conforms' and 'does not conform'. 'Generally conforms' was the top rating.

are made up of the Institute of Internal Auditors' Global Internal Audit Standards (GIAS) and the Application Note: Global Internal Audit Standards in the UK Public Sector ('the Application Note'). The Application Note interprets the GIAS, clarifying how they should be applied in UK public sector organisations.

- 14 In the UK, the body responsible for interpreting the GIAS and setting expectations for the performance of internal audit in the public sector is the Internal Audit Standards Advisory Board (IASAB). The IASAB is made up of six 'Relevant Internal Audit Standard Setters' (RIASS) representing central and local government, and the health sector. The RIASS for UK local government is the Chartered Institute of Public Finance and Accountancy (CIPFA). The IASAB developed the Application Note, releasing it in the early part of 2025.
- 15 The Global Internal Audit Standards (from which the Application Note provides its local government interpretations) were launched on 9 January 2024 and became effective on 9 January 2025. Veritau has used a conformance assessment toolkit, published by CIPFA in January 2026, to undertake our self-assessment against the Global Internal Audit Standards in the UK Public Sector. At the time of reporting, the self-assessment has not been finalised, but no conformance issues have been identified to date.
- 16 Our overall assessment is that Veritau conforms to the Global Internal Audit Standards in the UK Public Sector. However, through application of the QAIP, we have identified some actions to help strengthen our ability to demonstrate conformance and to continuously improve service delivery.
- 17 Details of Veritau's QAIP are set out in appendix E.
- 18 The internal audit charter sets out how internal audit at the Authority will be provided in accordance with professional standards. The charter is reviewed periodically. It was updated following the introduction of the Global Internal Audit Standards in the UK Public Sector in April 2025 and was presented to the Committee in September 2025. No further changes are considered necessary at this time.



Opinion of the Head of Internal Audit

- 19 The overall opinion of the Head of Internal Audit on the framework of governance, risk management and control operating in the Authority is that it provides **Reasonable Assurance**.
- 20 The opinion given is based on work that has been undertaken directly by internal audit, and on the cumulative knowledge gained through our ongoing liaison and planning with officers. No reliance was placed on the work of other assurance providers in reaching this opinion.
- 21 There are no significant control weaknesses which, in the opinion of the Head of Internal Audit, need to be considered for inclusion in the Annual Governance Statement.

Appendix A: Internal audit work in 2025/26

Final reports issued

Audit	Status	Opinion
Business Continuity & Disaster Recovery	Complete	Reasonable Assurance
Contract Management	Complete	Reasonable Assurance
Creditors	Complete	Reasonable Assurance
Payment Card Industry Data Security Standard (PCI DSS)	Complete	Substantial Assurance
Sales Ledger	Complete	Substantial Assurance
Nature for Climate Peatland Grant Scheme (ref. C20531)	Complete	N/a – grant certification

Appendix B: Summary of findings

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
Business Continuity & Disaster Recovery	Reasonable Assurance	<p>We reviewed the controls in place to ensure:</p> <ul style="list-style-type: none"> ▲ Robust plans and preparations are in place to ensure recovery of systems and data. ▲ Disaster recovery roles and responsibilities are clearly documented, kept up to date, and include assigned alternates. ▲ Backups are taken in line with recovery objectives, stored securely, and tested successfully. ▲ The IT business continuity plan is reviewed and tested periodically, with lessons learned 	December 2025	<p>We reviewed both business recovery (BRP) and disaster recovery (DRP) plans.</p> <p>The DRP operates as the primary business continuity document, generally reflects good practice, is reviewed annually, and is accessible to relevant officers.</p> <p>However the BRP has not been reviewed or updated since 2017. Much of the content is outdated, including references to former officers, and missing contact details. Whilst the BRP contains several important elements that complement the DRP, its age and lack of maintenance mean these cannot be relied upon.</p> <p>While the DRP generally reflects good practice, we found gaps in the business impact analysis (BIA) and risk assessment that support it and inform its recovery objectives. The risk assessment does not fully reflect contemporary or credible threat scenarios and there is an absence of guidance for mandatory</p>	<p>Two Significant and one Moderate priority finding were raised.</p> <ul style="list-style-type: none"> ▲ Review and update the relevant elements of the business recovery plan and incorporate them into the disaster recovery plan to ensure continuity arrangements are accurate and complete. ▲ Review and update the risk assessment to reflect credible modern threats (particularly cyber-related risks) to ensure it provides a realistic basis for scenario planning and disaster recovery exercising. <p>The timescale for completion is 31 March 2026. We have</p>

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
		incorporated into updates.		<p>reporting requirements in the event of a major incident, for example to the ICO.</p> <p>These gaps in up-to-date documentation are partly mitigated by strong technical support from Signal Telecom, who provides first-, second- and third-line response capability, including specialist engineering support for complex incidents.</p> <p>There are robust backup and restoration arrangements in place at the Authority, with backup restoration tested regularly.</p> <p>The DR plan has not been exercised for several years. Planned tabletop exercises will further strengthen readiness once activation processes and response structures are updated and consolidated into current continuity documentation.</p>	<p>followed up with officers and are awaiting a response.</p> <p>▲ Introduce a formal schedule of scenario-based exercises, including delivery of a tabletop exercise, to test the disaster recovery plan annually and ensure lessons learned are incorporated into future updates.</p> <p>The timescale for completion is 30 September 2026.</p>
Contract Management	Reasonable Assurance	<p>We reviewed the controls in place to ensure:</p> <p>▲ Suitable contract management arrangements are in place, including the</p>	January 2026	<p>Our review identified issues with the maintenance of the contract register. The register was incomplete and out of date. There was limited awareness among officers of its purpose, and which contracts should be recorded on it.</p>	<p>Two Significant and one Moderate priority findings were raised.</p> <p>▲ In line with the development of the new contract register, the requirements to</p>

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
		<p>maintenance of a register.</p> <p>▲ Individual contracts are managed effectively and delivered in line with expectations.</p> <p>The audit reviewed contract management arrangements for Danby Lodge Observatory and Linking Levisham Archaeological Management Plan contracts.</p> <p>Budget managers are responsible for contracts in their area, and support and advice on contract issues is provided by the Monitoring Officer.</p>		<p>Responsibility for maintaining the register had not been assigned.</p> <p>We identified non-compliance with transparency requirements, as not all contracts had been published on 'Find a Tender' or on the Authority's website where required.³</p> <p>Individual contracts were generally managed effectively. Sampled contracts had responsible officers assigned and written contracts in place, including arrangements for monitoring performance. Officers showed a clear understanding of contract management, covering relationship, performance and change management.</p> <p>Whilst contract monitoring activities were taking place, documentary evidence of meetings or other discussions were not consistently recorded.</p> <p>We found guidance on contract management processes was not in place. Not all officers responsible for managing</p>	<p>publish contracts over £5k will be fulfilled based on this data.</p> <p>The timescale for completion is 30 June 2026.</p> <p>▲ The contract register will be reviewed for content and then a new procedure for updating will be issued. This will be completed in conjunction with data that is within Your Tender system to ensure that we do not duplicate existing data.</p> <p>The timescale for completion is 30 September 2026.</p> <p>▲ Training sessions for staff on procurement and contract management will be</p>

³ Find a Tender is the UK Government platform for public sector buyers to publish notices about procurements and contracts: <https://www.find-tender.service.gov.uk/Search>

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
				<p>contracts had received relevant training. The Authority previously relied on procurement and contract management support with North Yorkshire Council, but this is no longer in place, and replacement arrangements are being considered.</p> <p>There are suitable reporting arrangements in place for large contracts and projects, with reporting to Senior Leadership Team and Finance, Risk, Audit and Standards Committee.</p>	<p>set up for delivery in the 2026/27 year with all staff having completed by the end of the financial year. In addition, training for new staff and refresher training will be scheduled as required following delivery of the initial training.</p> <p>The timescale for completion is 31 March 2027.</p>
Creditors	Reasonable Assurance	<p>We reviewed the controls in place to ensure:</p> <ul style="list-style-type: none"> ▲ Supplies and services are suitably ordered, authorised, and received, with appropriate segregation of duties. ▲ Invoices are paid within an 	April 2026	<p>Supplies and services are generally appropriately ordered with suitable segregation of duties between requisitioning and authorisation. Invoices were being paid promptly.</p> <p>However, some purchase orders were raised after invoices were received or not raised at all, and some instances of VAT errors were identified. Officers recognise this is an ongoing problem and are updating the purchase order policy, with</p>	<p>Two Significant and one Moderate priority findings were raised.</p> <ul style="list-style-type: none"> ▲ The procedure for amending supplier details will be documented <p>The timescale for completion is 30 June 2026.</p> <ul style="list-style-type: none"> ▲ A review of the exceptions list and use

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
		<p>appropriate timescale.</p> <ul style="list-style-type: none"> ▲ Supplier information is recorded correctly on the purchasing system and requests to change supplier's details are evaluated in accordance with procedures. ▲ Suitable checks and authorisations are made on the payment run prior to processing. <p>The audit only reviewed transactions made in the new finance system since August 2025.</p>		<p>the intention of introducing a 'no purchase order, no pay' approach.</p> <p>Goods receipting is not currently fully implemented. Whilst receipt should be confirmed by either the requisitioner or authoriser, this is currently being undertaken by finance staff.</p> <p>There is also no written guidance for updating supplier details following a change request, and limited evidence the process is applied consistently. This is partly mitigated by the audit trail in Access Financials which records when supplier information, including bank details, have been changed and by the retention of change request emails.</p> <p>Suitable checks and authorisations are made on the payment run prior to processing.</p>	<p>of blanket purchase orders will be conducted.</p> <p>The timescale for completion is 31 August 2026.</p> <ul style="list-style-type: none"> ▲ Refresher training for raising purchase orders, calculating VAT and goods receipting will be provided to officers. ▲ Quarterly reviews on progress towards 'no PO, no pay' will be conducted to check progress. ▲ Monitoring on the proper use of goods receipting will be implemented. <p>The timescale for completion of these actions is 30 September 2026.</p>

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
PCI DSS	Substantial Assurance	<p>We reviewed the controls in place to ensure:</p> <ul style="list-style-type: none"> ▲ The Authority has documented all systems and processes subject to the PCI DSS. ▲ Up to date guidance is in place and training is provided for staff who process card payments. ▲ Compliance assurances are in place from third-party payment processors acting on behalf of the Authority. ▲ Annual Self-Assessment Questionnaires and Attestations of Compliance are submitted. <p>The audit did not include review of the</p>	December 2025	<p>Our review found that the Authority has generally appropriate systems and processes in place for PCI DSS Compliance, although there are some areas for improvement.</p> <p>The Authority has documented all systems and processes subject to PCI DSS, including its third-party payment providers, in its PCI compliance manual. The number and value of card payments/transactions per year are documented and monitored. The Authority is within PCI level 3 threshold for compliance purposes, which requires the completion of an annual self-assessment questionnaire, attestation of compliance and quarterly scans of the network.</p> <p>A review of guidance and documentation found some out of date information, such as third-party compliance information, and missing references in IT policies to the PCI DSS standards.</p> <p>We also found that training for staff using PDQ machines is not documented,</p>	<p>Four Moderate priority findings were raised.</p> <ul style="list-style-type: none"> ▲ The PCI Compliance Manual will be updated with responsibilities, version control, PDQ information and PCI Standards references. ▲ The IT Acceptable Use and Security Policy will be updated with PCI Standards references. ▲ The visitor centre tamper check guidance will be updated and circulated to staff. It will be stored in a location accessible to relevant officers. ▲ PCI DSS training will be rolled out to all visitor centre staff. The IT acceptable use and security policy, and the PCI compliance manual will be included in

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
		technical compliance of the Authority's IT systems and networks with the Standard.		<p>nor were tamper checks of the PDQ terminals.</p> <p>The Authority uses Security Metrics for its annual Self-Assessment Questionnaire (SAQ) and Attestation of Compliance (AoC). Security Metrics reports the Authority's compliance status directly to Barclays. A SAQ was completed this year confirming that the Authority is PCI DSS compliant, and there is a certificate also confirming this status</p>	<p>visitor centre staff training and for employees of the Authority that handle card payments.</p> <p>▲ Annual third-party compliance checks will be documented in the PCI Compliance Manual.</p> <p>All actions have been completed.</p>
Sales Ledger	Substantial Assurance	<p>We reviewed the controls in place to ensure:</p> <p>▲ Invoices are accurate, complete, and raised in a timely manner.</p> <p>▲ Outstanding debt is actively monitored and pursued, with appropriate recovery action taken.</p> <p>▲ Write-offs are legitimate, correctly</p>	April 2026	<p>Invoices are raised accurately and in a timely manner. Debtor accounts were transferred to Access Financials from the previous system, although a small number of duplicate accounts were identified by our work for investigation.</p> <p>Debtor procedures have not yet been updated following the move to Access Financials. The procedures do not reflect current debt management practices.</p> <p>There were inconsistencies in actions taken, timeframes, and documentation when officers outside of the finance team</p>	<p>Two Moderate priority findings were raised.</p> <p>▲ The duplicate debtor accounts in Access Financials will be reviewed and where possible deleted or made unavailable.</p> <p>The timescale for completion is 31 May 2026.</p> <p>▲ Aged debtor processes will be reviewed, the</p>

System / area	Opinion	Area reviewed	Date issued	Comments	Management actions agreed
		<p>processed and authorised.</p> <p>▲ The sales ledger is effectively utilised to support the efficiency of debtors processes.</p>		<p>chased debt.</p> <p>Review of aged debt confirmed balances are monitored regularly. Whilst resourcing capacity means this is not always completed monthly, overall aged debt levels remain relatively low.</p> <p>Write offs are completed in March each year and there was no debt to be written off as of March 2025. However, arrangements for write-offs are not documented within the debtor procedures, resulting in no formal requirements for the retention of records or evidence of approval.</p>	<p>procedure document updated and communicated to officers.</p> <p>▲ The sales ledger will be reviewed to identify opportunities for recording actions taken to chase debt and key correspondence on debtor accounts. Arrangements will be made for storing correspondence either in Access Financials or SharePoint.</p> <p>The timescale for completion is 30 September 2026.</p>

Appendix C: Audit opinions and priorities for actions

Audit opinions

Audit work is based on sampling transactions to test the operation of systems. It cannot guarantee the elimination of fraud or error. Our opinion is based on the risks we identify at the time of the audit. Our overall audit opinion is based on four grades of opinion, as set out below.

Opinion	Assessment of internal control
Substantial assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Finding ratings	
Critical	A fundamental system weakness, which presents unacceptable risk to the system objectives and requires urgent attention by management.
Significant	A significant system weakness, whose impact or frequency presents risks to the system objectives, which needs to be addressed by management.
Moderate	The system objectives are not exposed to significant risk, but the issue merits attention by management.
Opportunity	There is an opportunity for improvement in efficiency or outcomes but the system objectives are not exposed to risk.

Appendix D: Follow up of agreed audit actions

Where weaknesses in systems are found by internal audit, the auditors agree actions with the responsible manager to address the issues. Agreed actions include target dates. Internal audit carries out follow up work to check that the issues have been resolved once target dates are reached. Follow up work is carried out through a combination of questionnaires completed by responsible managers, risk assessment, and by further detailed review by internal audit where necessary.

In total, 19 actions were followed up, with 10 (47%) having been satisfactorily implemented. There are 11 actions outstanding, including 2 with revised timescales, which will continue to be followed up to confirm they have been satisfactorily implemented. We have followed up these actions with officers during the year; in some cases, the actions are partially implemented, and further work is needed before they can be considered complete. A further 13 actions are not yet due and will be followed up once their implementation dates have passed.

Status	Critical	Significant	Moderate	Opportunity	Total
Action completed	0	0	10	0	10
Action overdue	0	6	3	0	9
Revised date	0	1	1	0	2
Actions not yet due	0	8	5	0	13
Total	0	10	18	0	34

Appendix E: Internal Audit Quality Assurance and Improvement Programme

1.0 Background

Quality assurance and improvement programme (QAIP)

Veritau maintains appropriate ongoing quality assurance arrangements designed to ensure that internal audit work is undertaken in accordance with relevant professional standards. From April 2025 those standards are the Global Internal Audit Standards in the UK Public Sector. Veritau's QAIP includes:

- ▲ the maintenance of a detailed audit procedures manual
- ▲ the requirement for all audit staff to conform to a Code of Ethics and Standards of Conduct Policy
- ▲ the requirement for all audit staff to complete annual declarations of interest
- ▲ detailed job descriptions and competency profiles for each internal audit post
- ▲ regular operational 121 meetings for all auditors, to review progress with audit engagements, and formal 121s that include discussion of overall performance and development
- ▲ induction programmes, training plans and associated training activities
- ▲ attendance on relevant courses and access to e-learning material
- ▲ the maintenance of training records and training evaluation procedures
- ▲ membership of professional networks
- ▲ agreement of the objectives, scope and expected timescales for each audit engagement with the client before detailed work commences (audit specification)
- ▲ the results of all audit testing and other associated work documented in a structured format using our audit management system – K10 Vision
- ▲ file review by senior auditors and audit managers and sign-off at each stage of the audit process
- ▲ the ongoing investment in tools to support the effective performance of internal audit work (for example, data interrogation software)
- ▲ post audit questionnaires (customer satisfaction surveys) issued following each audit engagement
- ▲ regular client liaison meetings to discuss progress, share information and evaluate performance.

On an ongoing basis, completed audit work is subject to internal peer review by a Quality Assurance group. The review process is designed to ensure audit work is completed consistently and to the required quality standards. The work of the Quality Assurance group is overseen by an Assistant Director (Head of Internal Audit). Any key learning points are shared with the relevant internal auditors

and internal audit management team. Appropriate mitigating action will be taken where required (for example, increased supervision of individual internal auditors or further training).

Annual self-assessment

On an annual basis, Veritau seeks feedback from each client on the quality of the overall internal audit service. This includes surveys targeted at senior officers and chairs of audit committees. The Head of Internal Audit also undertakes an annual self-assessment against internal audit standards. As part of ongoing performance management arrangements, managers and auditors assess current skills and knowledge against the competency profiles for internal audit roles. Where necessary, further training or support will be provided to address any development needs.

The internal audit management team also participate in various professional networks and obtain information on operating arrangements and relevant best practice from other similar audit providers for comparison purposes.

The results of annual client surveys, self-assessment against the standards, professional networking, and ongoing quality assurance and performance management arrangements are used to identify any areas requiring further development or improvement. Actions required are reflected in Veritau business plans, the Veritau internal audit strategy, and individual personal development plans as appropriate. Any specific changes needed to address conformance with professional standards are reported to the Audit and Governance Committee as part of the annual report of the Head of Internal Audit. The report also summarises other development activity planned to enhance the delivery of the service. Information gathered for quality assurance and development purposes is also used to evaluate overall conformance with internal audit standards.

External assessment

At least once every five years, arrangements must be made to subject internal audit working practices to external assessment to ensure the continued application of professional standards. The assessment should be conducted by an independent and suitably qualified person or organisation and the results reported to the Head of Internal Audit. The outcome of the external assessment also forms part of the overall reporting process to each client. Any specific areas identified as requiring further development and/or improvement will be incorporated into current development plans.

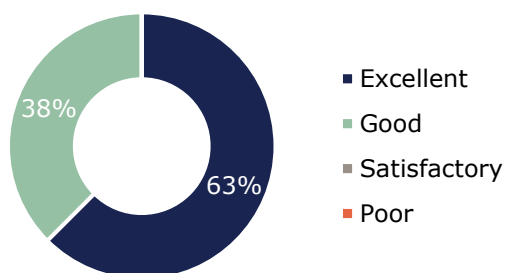
2.0 Customer satisfaction survey 2026

In March 2026, we asked clients for feedback on the overall quality of the internal audit service provided by Veritau during the preceding year. Where relevant, the survey also asked questions about counter fraud and information governance services. A total of 189 surveys (2025 – 188) were issued to senior managers in client organisations. A total of 24 responses were received, representing a response rate of 13% (2025 – 17%). Respondents were asked to

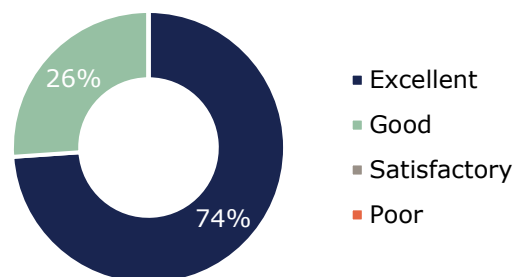
rate the different elements of the audit process as either excellent, good, satisfactory or poor.

Respondents were also asked to provide an overall rating for the service. The results of the survey are set out in the charts below. These are presented as percentages, for consistency with previous years. However, it is recognised that the relatively low number of respondents means that the percentage for each category is sensitive to small changes in the selected response (1 respondent represents about 4%).

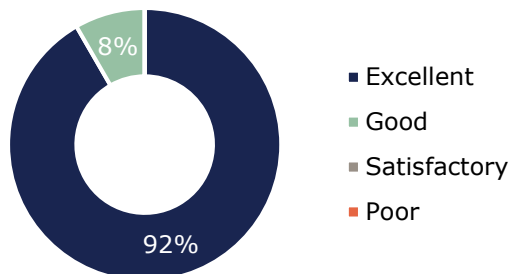
Quality of audit planning / coverage



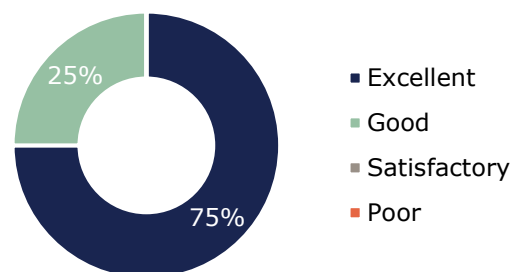
Provision of advice / guidance



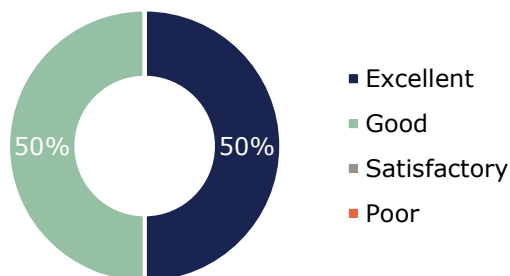
Staff conduct & professionalism



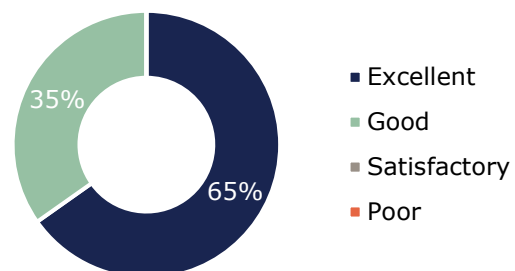
Ability to establish positive rapport



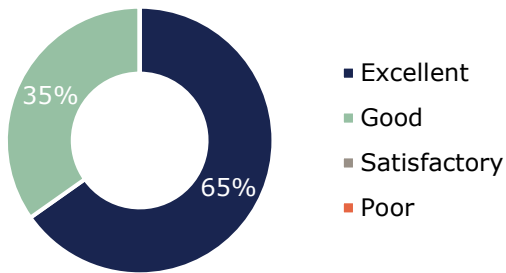
Knowledge of area being audited



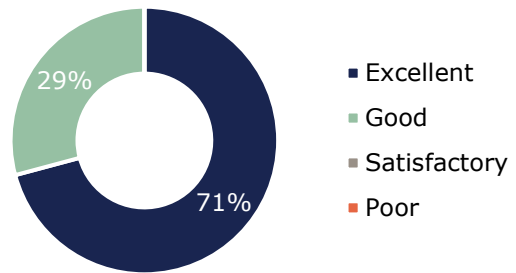
Minimising disruption for area being audited



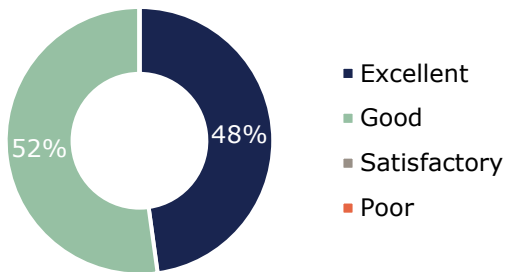
Communication of issues during audit



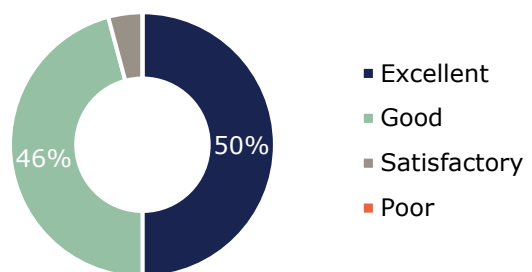
Quality of feedback at end of audit



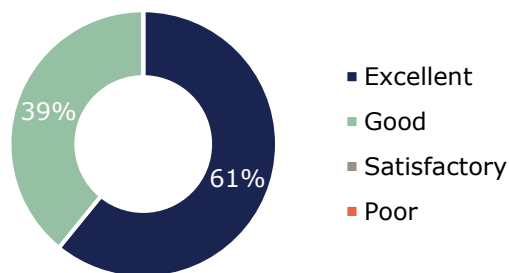
Accuracy / format / length / style of report



Relevance of audit opinions & conclusions



Overall rating for the Internal Audit service



The overall ratings in 2026 were:

	2026 ⁴		2025	
Excellent	14	61%	18	56%
Good	9	39%	12	38%
Satisfactory	0	0%	2	6%
Poor	0	0%	0	0%

The feedback shows that the respondents continue to value the service being delivered.

3.0 Internal audit quality and effectiveness survey (audit committee chairs) 2026

In April 2025, Veritau issued its first internal audit quality and effectiveness survey. The survey was sent to the chairs of the audit committees (or equivalent) of our larger clients. Its purpose was to seek the chairs' feedback on how well Veritau had performed, during 2024/25, in supporting the work of their committees. The same survey was issued in April 2026.

The survey includes eight questions covering consultation on audit priorities, coverage and relevance of audit work, timeliness of responses and communication of key issues, quality of reporting, and professionalism. Respondents are also asked to provide an overall rating for the service.

A total of 10 surveys (2025 – 10) were issued in April 2026. Seven responses were received, representing a response rate of 70% (2025 – 50%). Respondents were asked to provide a rating of excellent, good, satisfactory or poor for each question.

The overall ratings in 2026 were:

	2026 ⁵		2025	
Excellent	5	83%	3	60%
Good	0	0%	2	40%
Satisfactory	1	17%	0	0%
Poor	0	0%	0	0%

Overall, the feedback shows that audit committee chairs continue to consider Veritau's internal audit service effective.

⁴ Despite responding either 'excellent' or 'good' to the 10 other questions in the survey, one respondent did not provide an overall rating. Therefore, the total response count in the table for 2026 equals 23 rather than 24.

⁵ Despite responding either 'excellent' or 'good' to the seven other questions in the survey, one respondent did not provide an overall rating. Therefore, the total response count in the table for 2026 equals 6 rather than 7.

4.0 Self-assessment against audit standards

The Accounts and Audit Regulations 2015 require internal auditors working in local government to take into account public sector internal auditing standards or guidance. CIPFA (who are responsible for setting internal audit standards for local government) has adopted the Global Internal Audit Standards in the UK Public Sector – or GIAS (UK Public Sector). These standards came into effect on 1 April 2025.

Prior to 2025, Veritau had used a checklist published by CIPFA to assess conformance with the previous standards, the Public Sector Internal Audit Standards. No equivalent checklist for assessment against the new standards had been published by CIPFA at the time the 2025 self-assessment took place. This meant that the 2025 self-assessment used documentation published by the Institute of Internal Auditors (designed to help internal audit functions prepare for the introduction of the new standards) and CIPFA's Application Note.

In January 2026, CIPFA launched its GIAS (UK Public Sector) conformance assessment toolkit. CIPFA's toolkit was used to undertake a full self-assessment for 2026, the outcomes from which are summarised later.

5.0 2025 self-assessment: update on previous actions

Partial conformance actions

Our 2025 self-assessment allowed us to confirm our overall conformance with the GIAS (UK Public Sector). However, we identified two actions to address areas of partial conformance. These were to update internal audit charters to align with the GIAS (UK Public Sector) and to provide a more structured means for audit committees to provide input on internal audit performance. Both actions have been completed.

All audit charters were updated to incorporate new and changed requirements brought about by the GIAS (UK Public Sector) and were presented to audit committees for approval. A new survey of chairs of audit committees was also developed and issued in April 2025 and is now repeated annually.

Continuous improvement actions

The 2025 self-assessment also highlighted a number of other actions that were not required to conform to the standards, but which would help to improve the service. Good progress has been made in implementing these actions.

Updates have been made to our internal training forward plan so that it now links individual sessions to the relevant professional standard(s). Training has been designed and delivered on the professional scepticism standard. Training preparation and evaluation forms have also been developed. Other actions, such as reviewing role competency profiles and value for money auditing procedures, have been incorporated into wider development plans and initiatives.

6.0 2026 self-assessment: outcomes

At the time of preparing this report, our conformance self-assessment has not been finalised. Therefore, outcomes are not available for reporting to the committee at this meeting. However, no areas of non-conformance have been identified to date, with only minor improvements required to strengthen evidence of conformance.

The final outcomes from our conformance self-assessment, including any improvement actions arising, will be reported to the committee at its next meeting.

7.0 External Assessment

The GIAS (UK Public Sector) require the Head of Internal Audit to arrange for an external assessment to be conducted at least once every five years to ensure the continued application of professional standards. The assessment is intended to provide an independent and objective opinion on the quality of internal audit practices.

An external assessment of Veritau's internal audit working practices was undertaken in summer 2023, by John Chesshire, an approved reviewer for the Chartered Institute of Internal Auditors. The report concluded that Veritau internal audit activity 'generally conforms' to the PSIAS⁶ and, overall, the findings of the review were very positive. The feedback included comments that the internal audit service was highly valued by its member bodies. Key stakeholders felt confident in the way Veritau had established effective working relations, both in our approach to planning, and the way we engage flexibly with our clients throughout the internal audit process, at both strategic and operational levels.

The outcomes from the external assessment were reported to this committee on 8 November 2023. The assessment was based on the PSIAS. Many of the requirements under the new standards are the same or similar, and we can therefore continue to place reliance on the previous report. However, a further external assessment against the new standards will need to be carried out in the next two years.

8.0 Wider development plans and initiatives

Overall, the internal audit services provided by Veritau continue to meet the requirements of professional standards. However, we recognise that the pace of change in local government and the wider public sector mean that there is a need to continually review and update aspects of our service to ensure it stays up to date and continues to deliver good value.

⁶ PSIAS guidance suggested a scale of three ratings, 'generally conforms', 'partially conforms' and 'does not conform'. 'Generally conforms' was the top rating.

The internal audit strategy

We first introduced an internal audit strategy in 2021. The strategy identified priorities for developing the service and actions to deliver continuous improvement. The latest strategy (2025 to 2027) was adopted in January 2025. It sets out areas we are prioritising for development. These include the following:

- ▲ focussing on the development of high value assurance techniques and expertise
- ▲ further development of systems for planning, prioritising and reporting audit work
- ▲ use of the K10 audit system to improve functionality for the delivery of audit work and the production of management information.

To achieve these priorities, we have focused actions in the following four key areas during 2025/26:

1. embedding a strategic approach to work programme development and the use of the audit opinion framework
2. redesigning and modernising our audit working practices (including assignment planning and reporting)
3. further developing our use of data analytics
4. developing our key performance indicators and the measures of added value.

At the time of preparing this report, we are currently refreshing our internal audit strategy. The new strategy will retain many of the priorities and focus areas of the previous version because they remain central to our continuous improvement efforts. However, early stages of development show that further emphasis will be placed on generating deeper insights and minimising time taken to deliver value. Attention is required in these areas to ensure we keep pace with developments in the profession, aspects of which have been accelerated by improvements in data analytics capability / availability and the growth in artificial intelligence. We expect to launch the new strategy in the first half of 2026.

Quality assurance group: outcomes

The internal audit quality assurance group is currently working on its 2025/26 review. With new follow-up and escalation procedures established at the beginning of the year, the group is aiming to assess how well these have been applied through our K10 system. Specifically, the review is looking at the design and governance of the follow-up process, its overall effectiveness in terms of outcomes, compliance with procedures, and the strength of the links with client arrangements, the annual opinion, and work programme development.

The group has concluded the first part of the review into governance and procedures. They found that Veritau's arrangements for follow-up align strongly

with the requirements of the GIAS (UK Public Sector). Expectations are clearly set in the audit manual, with accompanying procedures available to support consistent application of the process.

A small number of areas requiring improvement have been identified. These include:

- ▲ Further clarifying procedures for initiating follow-up audits, and how to treat the follow-up of actions prior to these audits
- ▲ Developing a stronger process for recording and tracking new actions agreed as a result of follow-up work (i.e. those which replace the originally agreed action)
- ▲ Developing more detailed guidance on the use of system reports, including data quality checks to perform on information shared with client governance groups and audit committees
- ▲ Improving the ease with which system reports can be converted into management information so that we can continue to report on the overall disposition of follow-ups to governance groups rather than on an escalation-only basis.

Once the review has concluded, the final set of improvement actions will be communicated and brought into Veritau's quality assurance and improvement programme. Improvements will then be implemented in a range of ways such as through updating procedures, further system development, incorporation into the internal audit strategy, via team training events, and through feedback to individual auditors where required.

9.0 Overall conformance with standards

Based on the overall outcomes from Veritau's quality assurance and improvement programme, the Head of Internal Audit considers that the internal audit service conforms to Global Internal Audit Standards in the UK Public Sector.

North York Moors National Park Authority

18 May 2026

Item 8, External Audit Strategy Memorandum 2025/26

1. Purpose of the report

1.1 To introduce the Audit Strategy Memorandum for the year ending 31 March 2026.

2. Background

2.1 As Members will be aware, our auditors, Forvis Mazars, will shortly be auditing our accounts for 2025-26.

2.2 The external auditors are the regulated and independent professional firm appointed with a statutory mandate to audit the Authority. They are responsible to 'those charged with governance' who, in the Authority's case are its Members.

2.3 The role of the external auditors is to provide assurance that the Authority's finances are soundly managed, and the annual accounts present a true and fair view of the Authority's income and expenditure and its assets and liabilities. In addition, the auditor will provide a Value for Money opinion of the Authority.

2.4 In conducting their work external auditors will:

- Plan and manage the audit in a timely, professional, and efficient manner.
- Plan to complete work within agreed deadlines.
- Maintain close liaison with the Authority.
- Provide appropriate and adequate resources and assign responsibilities to staff with the relevant expertise and experience.

2.5 The Audit Strategy Memorandum (appendix 1) explains how the Forvis Mazars team led by Nicola Hallas (our new audit partner) will conduct the audit.

3. Financial and staffing implications

3.1 There are no significant additional financial or staff issues related to the contents of this report.

4. Legal and sustainability implications

4.1 There are no legal and sustainability implications to the contents of this report.

5. Recommendation

5.1 That Members:

- Note the contents of this report and appendix.

Contact Officer:

Pete Williams, Director of Corporate Services (s151)

01439 772700



Audit Strategy Memorandum
North York Moors National Park Authority– Year ending 31 March 2026

30 April 2026

The Finance, Risk, Audit and Standards Committee
North York Moors National Park Authority
The Old Vicarage
Bondgate
Helmsley
York, North Yorkshire
YO62 5BP

30 April 2026

I am pleased to present our Audit Strategy Memorandum (“ASM”) for North York Moors National Park Authority for the year ending 31 March 2026. This document will be presented at the Finance, Risk, Audit and Standards Committee meeting on 18 May 2026. If you would like to discuss any matters in more detail, please contact me on 0113 394 5331.

This report provides an overview of the planned scope and timing of our audit, including the significant and enhanced audit risks we have identified. In addition, as it is a fundamental requirement that we are, and are seen to be, independent of North York Moors National Park this report also summarises our considerations and conclusions on our independence.

Two-way communication with you is key to a successful audit and is important in:

- Reaching a mutual understanding of the scope of our audit and our respective responsibilities,
- Sharing information to assist each of us with fulfilling our respective responsibilities,
- Providing you with constructive observations arising during our audit, and
- Ensuring that we gain an understanding of your attitude and views in respect of the risks facing North York Moors National Park which may affect our audit, including the likelihood of those risks materialising and how they are monitored and managed.

This report, which we have prepared following our initial planning discussions with management, facilitates a discussion with you on our audit approach. We welcome any questions, concerns, or input you may have on our approach.

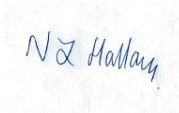
Providing a high-quality service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations.

During the meeting, we would be grateful for your views/ knowledge on the following specific matters:

- Whether you have identified any other risks (business, laws & regulation, fraud, going concern, etc.) that may result in material misstatements in the financial statements.
- If you are aware of any significant communications between the Authority and its regulators.
- If there are any matters that you consider warrant particular attention during our audit and/ or any areas where you would like additional procedures to be undertaken.

Subject to our prior written agreement or as required by any applicable law or regulation, this report is considered confidential and is intended solely for Finance, Risk, Audit and Standards Committee and should not be disclosed to any other party, used or quoted for any other purpose.

Yours faithfully,



Nicola Hallas
Key Audit Partner
Forvis Mazars LLP

Contents

Executive summary	4
Audit scope, approach, and timeline	6
Audit risks and other significant matters	7
Materiality	9
Fees	10
Our independence	11
Value for money	12
Appendices	
A - Other communications	14
B - Current year updates, forthcoming accounting & other issues	22



Executive summary

Audit timeline (page 6)

Planning and risk assessment	April to July 2026
Interim	April to July 2026
Audit Strategy Memorandum	Draft Issue April 2026 Final Issue May 2026
Fieldwork	July to September 2026
Completion	October to November 2026
Audit Completion Report	16 November 2026

Materiality (page 9)

Gross expenditure at surplus/deficit level: £15,354 (£'000)

Materiality	Performance materiality	Reporting threshold
£307	£245	£9

Audit risks and other significant matters (pages 7 – 8)

Risk	Significant risk	Enhanced risk	Risk evolution	Page
Management override of controls	•	○	=	Page 7
Net defined benefit liability valuation	•	○	=	Page 7
Valuation of land and buildings including Heritage Assets.	•	○	=	Page 8

Our independence (page 11)

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit in the UK, including the FRC's Ethical Standard, the Code of Audit Practice and associated guidance issued by the National Audit Office.

Fees (page 10)

Audit fees	£49,400
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Your audit team

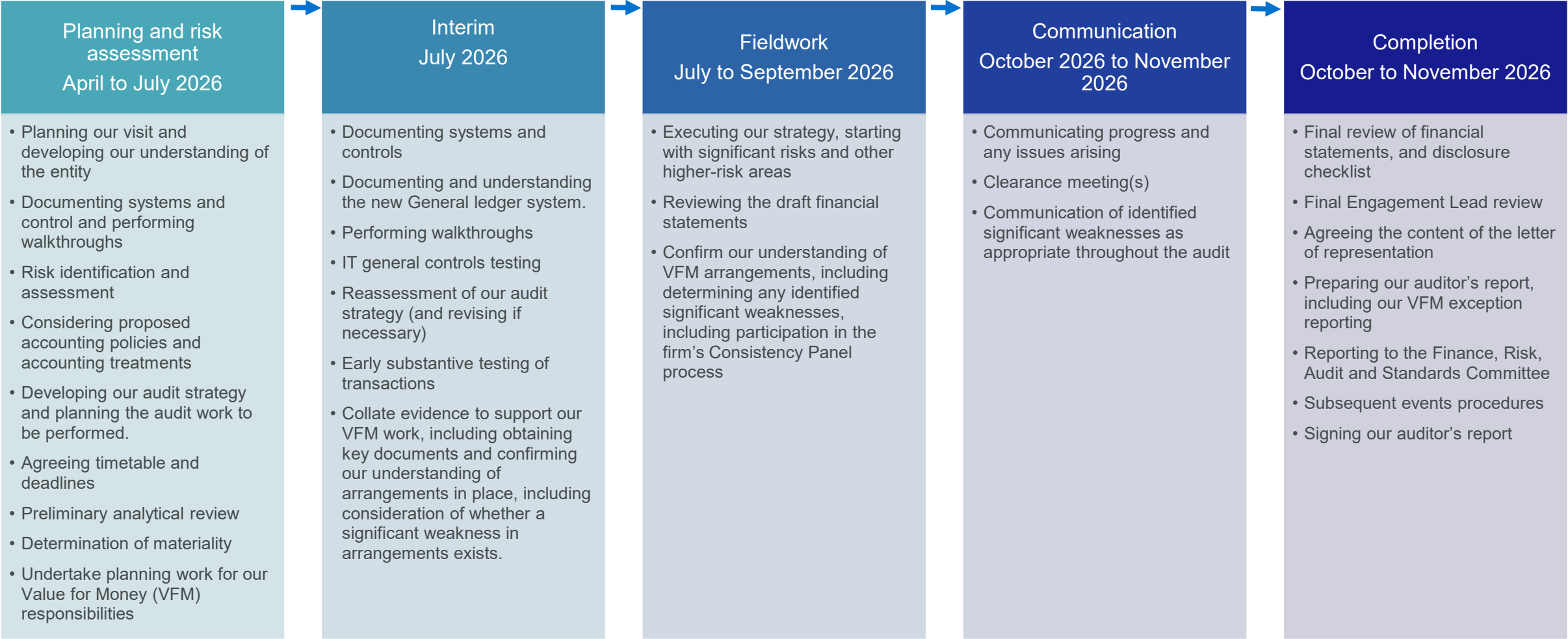
Name	Role	Contact
Nicola Hallas	Engagement Lead	Nicola.Hallas@mazars.co.uk Tel: 0113 394 5331
Rejoice Mapeto	Engagement Manager	Rejoice.Mapeto@mazars.co.uk Tel: 0113 394 7023
Mary Anane	Engagement Team leader	Mary.Anane@mazars.co.uk Tel: 0758 102 3372

Audit Experts

We will use external experts on this engagement in the following areas:

Defined benefit Pension – PWC (Price Waterhouse Coopers) – consulting actuary engaged by the National Audit Office.

Audit scope, approach, and timeline



Audit risks and other significant matters

Significant risks

In this section, we have set out the significant and enhanced audit risks we have identified and our planned response. If we identify additional risks or change our risk assessment during our audit, we will report this to you. Refer to Appendix A for definitions. We have also set out in this section of the report any other significant matters that we consider should be brought to your attention.

Risk	Description	Our planned response
<p>Management override of controls</p>	<p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>Due to the unpredictable way in which such override could occur, we are required by auditing standards to identify a significant risk of management override of controls on our audit.</p>	<p>In line with our methodology, we plan to address the management override of controls risk through performing audit work over:</p> <ul style="list-style-type: none"> • accounting estimates; • journal entries; and • significant transactions outside the normal course of business or otherwise unusual.
<p>Net defined benefit; Gross Liability - £24.634m Gross Asset £24.508m in 2024/25.</p>	<p>The net pension asset/liability represents a material value within the Authority's balance sheet. The Authority is an admitted member of the North Yorkshire Pension Fund with the latest triennial valuation being conducted as at 31 March 2026. Pension valuation relies on a number of assumptions, most notably around the actuarial assumptions and actuarial methodology which results in the Authority's overall valuation. There are financial and demographic assumptions used in the calculation, such as the discount rate, inflation rates and mortality rates. The assumptions should also reflect the profile of the Authority's employees and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, updated to reflect any changes.</p> <p>There is a risk that the assumptions and methodology used in valuing the pension obligation are not reasonable or appropriate to the Authority's circumstances. This could have a material impact on the net pension asset/liability in 2025/26.</p>	<p>We plan to address this risk by carrying out the following procedures:</p> <ul style="list-style-type: none"> • evaluate the competency, objectivity and independence of the North Yorkshire Pension Fund scheme actuary; • obtain confirmation from the auditor of North Yorkshire Pension Fund that the pension fund controls are designed and implemented appropriately. This will include the processes and controls in place to ensure data provided to the actuary by the pension fund for the purposes of the IAS19 valuation is complete and accurate; • evaluate and challenge the work performed by the North Yorkshire Pension Fund auditor including work on the pension fund investment assets and membership data submitted to the actuary for the triennial valuation, and evaluating whether the outcome of their work would materially affect our consideration of the Authority's share of pension fund assets; • review the appropriateness of the pension asset and liability valuation methodologies applied by the pension fund actuary, and the key assumptions included within the valuation. This will include comparing them to expected ranges, utilising information provided by PWC, consulting actuary engaged by the National Audit Office; • review and challenge the Authority's assessment, under the requirements of IFRIC14, of its Local Government Pension surplus and confirming that the accounting treatment is appropriate and reasonable; and • agree the data in the IAS19 valuation reports provided by the Fund's Actuary for accounting purposes to the pension accounting entries.

Audit risks and other significant matters

Significant risks - continued

Risk	Description	Our planned response
<p>Valuation of land and buildings - £6.389m in 2024/25 and Heritage Assets - £4.336m in 2024/25</p>	<p>The financial statements contain material entries on the Balance Sheet as well as material disclosure notes in relation to the Authority's holding of land and buildings and heritage assets.</p> <p>Although the Authority engages a valuation expert to provide information on valuations, there remains a high degree of estimation uncertainty associated with the revaluation of land and buildings due to the significant judgements and number of variables involved.</p> <p>In 2025/26, the Code requires Authorities to apply an indexation to assets in the years between professional valuations in order to consider the relative change in value between valuations. The Code has not mandated the use of any particular index and it will require management's judgement to provide a reasonable estimate of the movement in value.</p> <p>We have therefore identified the valuation of land and buildings to be an area of significant risk.</p>	<p>To address this risk, we will:</p> <ul style="list-style-type: none"> • Liaise with management to update our understanding on the approach taken by the Authority in its valuation of land and buildings. <p>For assets that have been revalued in the year we will:</p> <ul style="list-style-type: none"> • Assess the scope of terms of engagement of the valuer; • Assess the competence, skills and objectivity of the valuer; • For a sample of valuations, we will <ul style="list-style-type: none"> - test the accuracy of the data used in the valuations; - challenge the assumptions applied by the valuer and the Authority; and - review the appropriateness of the valuation methodology used. <p>For assets that have been indexed in year we will:</p> <ul style="list-style-type: none"> • gain an understanding of the approach taken by the Authority; • assess the relevance of the indices used; and • consider the reasonableness of the indices used by comparing them to market intelligence.

Materiality

We consider gross revenue expenditure at the surplus/deficit on provision of services of North York Moors National Park to be the key focus of the users of the financial statements. We have therefore determined our initial materiality levels using Gross revenue expenditure at the surplus/deficit on provision of services as the benchmark.

We expect to set financial statement materiality at 2% of Gross revenue expenditure.

Based on currently available information, specifically the prior year audited 2024/25 financial statements, we anticipate setting our financial statement materiality and performance materiality at the levels set out in the table adjacent.

We will review materiality on receipt of the draft financial statements, and we will continue to monitor materiality throughout our audit to ensure it is set at an appropriate level.

We will accumulate misstatements identified during our audit that are above the reporting threshold set out in the table adjacent, i.e., any misstatements that we identify that are above the reporting threshold will be reported to you and management. Any misstatements that we identify that are below that amount would not need to be reported because we expect that the accumulation of such amounts would not have a material effect on the financial statements. If you have any queries about our reporting threshold, please raise these with me.

Each misstatement above our reporting threshold that we identify will be classified as **adjusted** (corrected by management), or **unadjusted** (not corrected by management). We will report all misstatements above the reporting threshold to management and request that they are corrected. If they are not corrected, we will report each misstatement to you as unadjusted misstatements and, if they remain uncorrected, we will communicate the effect that they may have individually, or in aggregate, on the financial statements and our audit opinion

Misstatements also cover qualitative misstatements and quantitative and qualitative misstatements and omissions relating to the notes of the financial statements.

We also consider whether there are any financial statement areas or disclosures where a misstatement of an amount lower than overall materiality could reasonably be expected to influence the economic decisions of users of the financial statements. Our assessment of the financial statements and/or disclosures to which this applies and the specific materiality level we have set is included in the table below.

	2025-26 £'000s	2024-25 £'000s
Overall materiality	£307	£230
Performance materiality	£245	£184
Clearly trivial	£9	£7
Specific materiality on Senior officer's remuneration including exit packages.	£5	£5

Fees

Audit fees

Our fees (exclusive of VAT) for the audit of the financial statements for the year ended 31 March 2026.

Our fees are designed to reflect the time, professional experience, and expertise required to perform our audit. The main aspects impacting the fee when compared to the prior year are the removal of IFRS 16 from the significant risks. For 2024/25 IFRS 16 was implemented for the first time resulting in additional work. We have not identified IFRS 16 as a significant risk for 2025/26.

The proposed fee reflects the scale fee determined by PSAA and information on how the scale fee is set can be found on PSAA's website. Where an auditor is required to undertake substantially more or less work to deliver their responsibilities a fee variation may be proposed which is subject to approval by PSAA. Examples compiled by PSAA of circumstances that may trigger a fee variation are available on the PSAA [website](#).

Non-Audit services fees

We do not anticipate that we will be providing any non-audit services in the current audit period.

Nature of service	2025-26 proposed fee	2024-25 actual fee
Audit Fees	£49,400	£48,056
Additional fees	TBC*	£2,000
Total audit fees	£49,400	£50,056

*Additional fees will be charged depending on audit findings and any additional fees will be discussed with management.

Our independence

We are committed to independence and confirm that we comply with the FRC's Revised Ethical Standard. In addition, we have set out in this section any matters or relationships that we believe may have a bearing on our independence or the objectivity of our audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that, in our professional judgement, there are no relationships between us and any of our related or subsidiary entities, and you and your related entities, that create any unacceptable threats to our independence within the context of the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place that are designed to ensure that we carry out our work with integrity, objectivity, and independence. These policies include:

- All partners and staff are required to complete an annual independence declaration and complete annual ethics training,
- All new partners and staff are required to complete an independence confirmation,
- Rotation policies covering audit engagement partners and other key members of the audit team, and
- Use by managers and partners of our client and engagement acceptance system, which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this report, that Forvis Mazars LLP, the engagement team and others in the firm as appropriate are independent and comply with relevant ethical and independence requirements. However, if at any time you have concerns or questions about our integrity, objectivity, or independence, please discuss these with me in the first instance.

We have not identified any threats to our independence in connection with the services we have provided to the Authority. As indicated on the previous slide, we do not anticipate that we will be providing any non-audit services in the current audit period. We will update our independence assessment if this changes and inform you of the outcome as part of subsequent reporting to you.

Value for money

The framework for Value for money work

We are required to form a view as to whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our view and sets out the overall criterion and sub-criteria that we are required to consider.

We undertake our VFM work in accordance with the 2024 Code of Audit Practice (the Code). Our responsibility, under the Code, is to be satisfied that the Authority has proper arrangements in place, and to report in the auditor's report where we are not satisfied that arrangements are in place. Where we have issued a recommendation in relation to a significant weaknesses this indicates we are not satisfied that arrangements are in place. Separately we provide a commentary on the Authority's arrangements in the Auditor's Annual Report.

Specified reporting criteria

The Code requires us to structure our commentary to report under three specified criteria:

1. **Financial sustainability** – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
2. **Governance** – how the Authority ensures that it makes informed decisions and properly manages its risks; and
3. **Improving economy, efficiency and effectiveness** – how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

Our approach

Our work falls into three primary phases as outlined opposite. We gather sufficient evidence to support our commentary on the Authority's arrangements and to identify and report on any significant weaknesses in arrangements. Where significant weaknesses are identified, we are required to report these to the Authority and make recommendations for improvement. Such recommendations can be made at any point during the audit cycle, and we are not expected to wait until issuing our overall commentary to do so.

Planning	<p>Obtaining an understanding of the Authority's arrangements for each specified reporting criteria. Relevant information sources will include:</p> <ul style="list-style-type: none">• NAO guidance and supporting information• Information from internal and external sources including regulators• Knowledge from previous audits and other audit work undertaken in the year• Interviews and discussions with staff and members
Additional risk- based procedures and evaluation	<p>Where our planning work identifies risks of significant weaknesses, we will undertake additional procedures to determine whether there is a significant weakness.</p>
Reporting	<p>We will provide a summary of the work we have undertaken and our judgements against each of the specified reporting criteria as part of our commentary on arrangements which forms part of the Auditor's Annual Report.</p> <p>Our commentary will also highlight:</p> <ul style="list-style-type: none">• Significant weaknesses identified and our recommendations for improvement; and• Emerging issues or other matters that do not represent significant weaknesses but still require attention from the Authority.

Value for money

Identified risks of significant weaknesses in arrangements

The Code of Audit Practice and Auditor Guidance Note 03 issued by the NAO require us to carry out work at the planning stage to understand the Authority's arrangements and to identify risks that significant weaknesses in arrangements may exist.

Although we have not fully completed our planning and risk assessment work, at this stage we do not anticipate any new risks of significant weaknesses in arrangements relating to 2025/26. We will update and report to the Finance, Risk, Audit and Standards Committee should any new risks arise as we continue our work.

Appendix A: Other communications

Audit scope and approach

Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements. Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit methodology, and in accordance with the terms of our engagement. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations, or areas found to contain material errors in the past.

Audit approach

Our audit approach is risk-based, and the nature, extent, and timing of our audit procedures are driven primarily by the areas of the financial statements we consider to be more susceptible to material misstatement. Following our risk assessment where we assess inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud), we develop our audit strategy and design audit procedures to respond to the risks we identify.

If we conclude that appropriately designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or if we decide that it would be more efficient, we may take a wholly substantive approach to our audit testing if, in our professional judgement, substantive procedures alone will provide sufficient appropriate audit evidence.

Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of detail (of classes of transaction, account balances, and disclosures), and substantive analytical procedures. Irrespective of our assessed risks of material misstatement, which takes account of our evaluation of the operating effectiveness of controls, we are required by UK auditing standards to design and perform substantive procedures for each material class of transaction, account balance, and disclosure.

Our audit has been planned and will be performed to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in the '*Materiality*' section of this report.

Appendix A: Other communications

Responsibilities

We are appointed to perform the external audit of North York Moors National Park (the Authority) for the year to 31 March 2026. The scope of our engagement is set out in the Statement of Responsibilities of Auditors and Audited Bodies, issued by Public Sector Audit Appointments Ltd (PSAA) available from the PSAA website: [Statement of responsibilities of auditors and audited bodies from 2023/24](#). Our responsibilities are principally derived from the Local Audit and Accountability Act 2014 (the 2014 Act) and the Code of Audit Practice issued by the National Audit Office (NAO), as outlined below.

Audit opinion

We are responsible for forming and expressing an opinion on whether the financial statements are prepared, in all material respects, in accordance with the CIPFA Code of Practice on Local Authority Accounting. Our audit does not relieve management or Finance, Risk, Audit and Standards Committee, as those charged with governance, of their responsibilities. The Section 151 Officer is responsible for the assessment of North York Moors National Park’s ability to continue as a going concern. As auditors, we are required to obtain sufficient, appropriate audit evidence regarding, and conclude on:

- a) whether a material uncertainty related to going concern exists, and
- b) the appropriateness of the Section 151 Officer’s use of the going concern basis of accounting in the preparation of the financial statements.

Internal control

Management is responsible for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We are responsible for obtaining an understanding of internal control relevant to our audit and the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal control.

Value for money

We are also responsible for forming a view on the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources. We discuss our approach to Value for Money work further in the ‘Value for Money’ section of this report.



Fraud

The responsibility for safeguarding assets and for the prevention and detection of fraud, error, and non-compliance with law or regulations rests with both you and management. This includes establishing and maintaining internal controls over asset protection, compliance with relevant laws and regulations, and the reliability of financial reporting. As part of our audit procedures in relation to fraud, we are required to inquire of you and key management personnel, internal audit and other key individuals on their knowledge of instances of fraud, and their views on the risks of fraud and on internal controls that mitigate those risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. However, our audit should not be relied upon to identify all such misstatements.

Wider reporting and electors’ rights

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounts of the Authority and consider objections made to the accounts. We also have a broad range of reporting responsibilities and powers that are unique to the audit of local authorities in the United Kingdom. We expect that the Authority will once again be eligible for minor body status which means that it will be exempt from making a Whole of Government Accounts (WGA) submission.

Appendix A: Other communications

Required communications

This section of our report sets out the matters that we are required to report to you by UK auditing standards, including which form of our communications satisfy, or will satisfy, those requirements.

Required communication	Where addressed
Our responsibilities in relation to our audit of the company's financial statement and the responsibilities of management and those charged with governance.	Audit Strategy Memorandum and engagement letter
The planned scope and timing of our audit, including any limitations (specifically with respect to significant risks and key audit matters, if applicable).	Audit Strategy Memorandum
With respect to misstatements: <ul style="list-style-type: none"> • Uncorrected misstatements and their effect on our audit opinion, • The effect of uncorrected misstatements related to prior periods, • A request that any uncorrected misstatement is corrected, and • In writing, corrected misstatements that are significant. 	Audit Completion Report
With respect to fraud communications: <ul style="list-style-type: none"> • Inquiries with you to determine whether you have knowledge of any actual, suspected, or alleged fraud affecting the company, • Any fraud that we have identified or information we have obtained that indicates that fraud may exist, and • A discussion of any other matters related to fraud. 	Audit Completion Report and discussion at the Finance, Risk, Audit and Standards Committee meeting(s), audit planning meeting(s), and audit clearance meeting(s)
Significant matters arising during our audit in connection with the entity's related parties including, when applicable: <ul style="list-style-type: none"> • Non-disclosure by management, • Inappropriate authorisation and approval of transactions, • Disagreement over disclosures, • Non-compliance with laws and regulations, and • Difficulty in identifying the party that ultimately controls the entity. 	Audit Completion Report

Appendix A: Other communications

Required communications

Required communication	Where addressed
<p>Significant findings from our audit, including:</p> <ul style="list-style-type: none"> • Our view about the significant qualitative aspects of accounting practices, including accounting policies, accounting estimates, and financial statement disclosures, • Significant difficulties, if any, encountered during our audit, • Significant matters, if any, arising from our audit that were discussed with management or were the subject of correspondence with management, • Written representations that we are seeking, • Expected modifications to our auditor’s report, and • Other matters, if any, significant to the oversight of the financial reporting process or otherwise identified during our audit that we believe are relevant to those charged with governance in the context of fulfilling their responsibilities. 	<p>Audit Completion Report</p>
<p>Significant deficiencies in internal controls identified during our audit.</p>	<p>Audit Completion Report</p>
<p>Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.</p>	<p>Audit Completion Report</p>
<p>Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and inquiry of you into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements that you may be aware of.</p>	<p>Audit Completion Report and the Finance, Risk, Audit and Standards Committee meeting(s)</p>
<p>With respect to going concern, events or conditions identified that may cast significant doubt on the company’s ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> • Whether the event or condition constitutes a material uncertainty, • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements, and • The adequacy of related disclosures in the financial statements. 	<p>Audit Completion Report</p>

Appendix A: Other communications

Required communications

Required communication	Where addressed
<p>Communication regarding our system of quality management, compliant with ISQM (UK) 1, developed to support the consistent performance of quality audit engagements. To address the requirements of ISQM (UK) 1, our firm’s system of quality management team completes, as part of an ongoing and iterative process, key steps to assess and conclude on our firm’s system of quality management, including:</p> <ul style="list-style-type: none"> • Ensuring there is an appropriate assignment of responsibilities, • Establishing and reviewing quality objectives each year, ensuring our firm’s quality objectives align with our strategies and priorities, • Identifying, reviewing, and updating quality risks each quarter, taking into consideration multiple input sources (such as FRC/ ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.), • Identifying, designing, and implementing responses to strengthen our firm’s internal control environment and overall quality, and • Evaluating our quality responses and remediating control gaps or deficiencies. <p>We perform an evaluation of our system of quality management on an annual basis. We publish the details of our annual evaluation, and our conclusion, in our Transparency Report, which can be accessed on our website at: https://www.forvismazars.com/uk/en/who-we-are/corporate-publications/transparency-reports.</p>	<p>Audit Strategy Memorandum (the communication adjacent satisfies this requirement)</p>
<p>We are required to communicate certain matters to you which include, but are not limited to, significant difficulties, if any, that are encountered during our audit. Such difficulties may include:</p> <ul style="list-style-type: none"> • Significant delays in management providing information that we require to perform our audit. • An unnecessarily brief time within which to complete our audit. • Extensive and unexpected effort to obtain sufficient, appropriate audit evidence. • Unavailability of expected information. • Restrictions imposed on us by management. • Unwillingness by management to make or extend their assessment of the company’s ability to continue as a going concern when requested. <p>We will highlight to you on a timely basis should we encounter any such difficulties (if our audit process is unduly impeded, this could require us to issue a modified auditor’s report).</p>	<p>Audit Completion Report, discussion at the Finance, Risk, Audit and Standards Committee meetings, and audit clearance meeting.</p>

Appendix A: Other communications

Definitions

Term	Definition
Materiality	<p>An expression of the relative significance or importance of a particular matter in the context of the financial statements as a whole. Misstatements in the financial statements are considered to be material if they could, individually or in aggregate, reasonably be expected to influence the economic decisions of users based on the financial statements.</p> <p>We determine materiality for the financial statements as a whole (overall materiality) using a benchmark that, in our professional judgement, is most appropriate to the company. We also determine an amount less than materiality (performance materiality), which is applied when we carry out our audit procedures and is designed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. Further, we set a threshold above which all misstatements we identify during our audit (adjusted and unadjusted) will be reported to you (reporting threshold). Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on a consideration of the common financial information needs of users as a group and not on specific individual users.</p> <p>An assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:</p> <ul style="list-style-type: none"> • Have a reasonable knowledge of business, economic activities, and accounts, • Have a willingness to study the information in the financial statements with reasonable diligence, • Understand that financial statements are prepared, presented, and audited to levels of materiality, • Recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement, and consideration of future events, and • Will make reasonable economic decisions based on the information in the financial statements. <p>We consider overall materiality and performance materiality while planning and performing our audit based on quantitative and qualitative factors. When planning our audit, we make judgements about the size of misstatements we consider to be material. This provide a basis for our risk assessment procedures, including identifying and assessing the risks of material misstatement, and determining the nature, timing and extent of our responses to those risks. We revise materiality as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.</p> <p>The overall materiality and performance materiality that we determine does not necessarily mean that uncorrected misstatements that are below materiality, individually or in aggregate, will be considered immaterial.</p>

Appendix A: Other communications

Definitions

Term	Definition
Significant risk	A risk that is assessed as being at or close to the upper end of the spectrum of inherent risk, based on a combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. A fraud risk is always assessed as a significant risk (as required by UK auditing standards), including management override of controls and revenue recognition.
Enhanced risk	<p>An area with an elevated risk of material misstatement at the assertion level, other than a significant risk, based on factors/ information inherent to that area. Enhanced risks require additional consideration but do not rise to the level of a significant risk. These include but are not limited to:</p> <ul style="list-style-type: none">• Key areas of management judgement and estimation uncertainty, including accounting estimates related to material classes of transaction, account balances, and disclosures but which are not considered to give rise to a significant risk of material misstatement, and• Risks relating to other assertions and arising from significant events or transactions that occurred during the period.
Standard risk	A risk related to assertions over classes of transaction, account balances, and disclosures that are relatively routine, non-complex, tend to be subject to systematic processing, and require little or no management judgement/ estimation. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature of the financial statement area, the likely magnitude of potential misstatements, or the likelihood of a risk occurring.
Key audit matter	<p>A matter that, in our professional judgment, was of most significance in our audit of the financial statements of the current period. Key audit matters include the most significant assessed risks of material misstatement (whether due to fraud or error) we identified, including those which had the greatest effect on our overall audit strategy, the allocation of resources in our audit, and directing the efforts of our engagement team.</p> <p>It is important that you understand and have the opportunity to discuss with us why something is being communicated as a key audit matter and the way it is described. This report highlights which of the significant and other risks are expected, at this stage, to be determined as key audit matters. It should be noted, however, that other audit areas may be determined as key audit matters during our audit.</p>

Appendix A: Other communications

Definitions

Term	Definition
Key audit partner	<p>(a) An individual who is eligible for appointment as a statutory auditor and who is designated by our firm for a particular audit engagement as being primarily responsible for carrying out the statutory audit on behalf of our firm.</p> <p>(b) In the case of a group audit, any of the following: (i) an individual who is eligible for appointment as a statutory auditor and who is designated by our firm as being primarily responsible for carrying out the statutory audit of the consolidated accounts of the group on behalf of our firm; (ii) an individual who is eligible to conduct the audit of the accounts of any subsidiary undertaking determined by us to be a 'material subsidiary' and who is designated as being primarily responsible for that audit.</p> <p>(c) An individual who is eligible for an appointment as a statutory auditor and who signs the audit report.</p>

Appendix B: Current year updates, forthcoming accounting & other issues

HM Treasury changes to non-investment asset valuation

Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the “Code”)

Following a thematic review of non-current asset valuations for financial reporting in the public sector, HM Treasury has made a number of changes to its requirements for the valuation frequency, valuation methodology and classification of non-investment property assets. The changes are effective from 1 April 2025 as set out in the 2025-26 Code and include:

- A change to the requirements regarding revaluation frequency. Rather than adhering to paragraph 34 of IAS 16 which requires an asset to be revalued whenever its carrying value differs materially from its current value, entities will be required to revalue assets on a quinquennial basis, i.e. every five years, supplemented by annual indexation in the intervening years. This requirement can be adhered to either as part of a full revaluation or as part of a rolling programme. The Code requires bodies to use the best index available to them. Should management determine that there is no appropriate index to use, then the quinquennial valuation is supplemented by a valuation in the third year.
- Revaluations carried out prior to 2025/26, in line with former requirements of the Code, remain valid throughout the transition period (being 1 April 2025 to the date the next revaluation is due for a given asset). During the transition period, the maximum period between revaluations must not exceed five years.
- The requirement to consider indicators of impairment under IAS 36 remains, so management will still be required to undertake an annual assessment of whether there are indicators of impairment, and where these are present, it may be necessary to undertake valuations outside of the 5-yearly valuation programme.

Whilst management will no longer need to consider annually whether it is necessary to revalue non-investment assets, they will need to be satisfied that they have appointed a suitably qualified valuer to undertake the valuation of assets whenever they fall due either as part of a full valuation or a rolling programme. If local indices are used, management will need to have sufficient evidence to demonstrate these indices are appropriate and relevant to the entity’s circumstances, and to provide this evidence to the auditor.

Appendix B: Current year updates, forthcoming accounting & other issues

Effective for accounting periods beginning on or after 1 January 2027

IFRS 18 Presentation and Disclosure in Financial Statements

The standard was UK-adopted in December 2025, and the date of incorporation into the Code is not confirmed, though expected to be within the 2028/29 financial year. It is not yet confirmed what interpretations and adaptations HMT will determine are necessary for implementation in the public sector. We have provided an outline of the main changes arising from IFRS 18 as unadapted and without interpretation and will provide an update on the expected impact on North York Moors National Park as and when detail is available as to when and how the standard is incorporated into the Code.

IFRS 18 Presentation and Disclosure in Financial Statements (IFRS 18) is a new standard that replaces IAS 1 Presentation of Financial Statements. The new standard aims to increase the comparability, transparency and usefulness of information about companies' financial performance. It introduces three key new requirements focusing on the presentation of information in the statement of profit or loss and enhancing certain guidance on disclosures within the financial statements.

New categories and subtotals for inclusion within the statement of profit or loss

- Income and expenses are to be classified into three new defined categories: operating, investing and financing, in addition to the income taxes and discontinued operations categories.
- All companies are to present new defined subtotals – operating profit and loss, and profit or loss before financing and income taxes.

New reporting requirements on Management Performance Measures (MPMs)

- New requirements are introduced for management-defined performance measures (MPMs), which may also be called Alternative Performance Measures (APMs). These are described as subtotals of income and expenses that an entity: (a) uses in public communications outside financial statements; (b) uses to communicate to users of financial statements management's view of an aspect of the financial performance; and (c) are not listed within IFRS 18 or specifically required to be presented or disclosed by another IFRS Accounting Standard.
- All MPMs are required to be disclosed in a single note in the financial statements setting out:
 - an explanation of why the MPM is reported, and
 - a reconciliation to a directly comparable GAAP measure within IFRS 18 or another IFRS Accounting Standard.

Enhanced requirements for aggregation & disaggregating information

- Enhanced requirements are set out for the aggregation and disaggregation of items based on similar and dissimilar characteristics. Items that have dissimilar characteristics must be disaggregated when the resulting information is material. Guidance is also included on how to describe items within the financial statements, requiring an entity to label items presented or disclosed as 'other' only if a more informative label cannot be found.
- New guidance is provided on whether information should be reported in the primary financial statements or the notes. This includes guidance on presentation and disclosure of expenses classified in the operating category, alongside introducing more prescribed requirements for an entity that classifies expenses by function as well as the requirement to disclose expenses by nature in a single note for certain amounts - depreciation, amortisation, employee benefits, impairment and write-downs of inventories

Many principles and requirements have been brought forward from IAS 1 to IFRS 18 such as frequency of reporting, comparative information, offsetting, capital disclosures and the requirements for the statement of financial position and for the statement of changes in equity.

Contact

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North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

18 May 2026

Item 9, External Funding

1. Purpose of the report

1.1 To update Members on the work currently being undertaken to secure external funding which will help support the Authority’s Business Plan priorities.

2. External funding position

2.1 Figure 1 below illustrates the total value of funding awarded each year to the end of Q4 2025/26. It is important to note that the figures represent the total funding awarded in that year, although the actual funding may be distributed over the duration of each project, as shown in Figure 2 (see paragraph 2.8). This provides an overview of the Authority's external funding performance, and the success achieved by teams involved in securing funding across the Authority. Since 2024/5, the focus has shifted towards developing longer-term strategic opportunities, and we continue to develop and curate a pipeline of projects for external funding when opportunities arise to deliver Management and Business plan objectives.

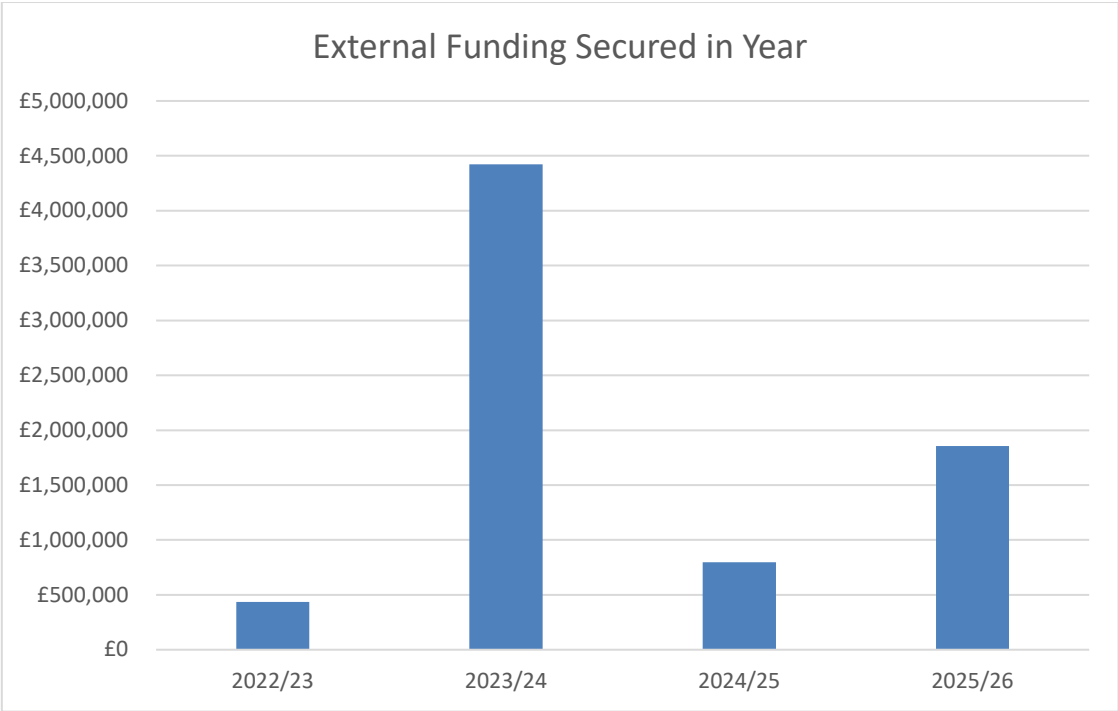


Figure 1

2.2 Funding applications submitted to Q4 and awaiting a decision:

Project title	Description	Funder(s)	Partners	Staffing implications	Total grant value (£)	Status
Natural Health Service	Active travel behavioural change activities from June 2026 to January 2028.	Active Travel Fund – York and North Yorkshire Combined Authority	North York Moors Trust, Yorkshire Dales National Park Authority, Howardian Hills National Landscape, Nidderdale National Landscape	2 full time Facilitators and 4 part time Engagement Officers based within partner organisations	£499,924	Application submitted February 2026, outcome expected April 2026.
North York Moors Inclusive Active Travel Programme	Improving accessibility on the Cinder Track by removing barriers and introducing adaptive bikes, enabling more people of all abilities to enjoy inclusive, active travel.	Active Travel Fund – York and North Yorkshire Combined Authority	Whitby and Esk Valley Active Travel group, Experience Community, North Yorkshire Council	-	£130,635	Application submitted February 2026, outcome expected April 2026.
Explorer Volunteer Scheme	Monthly outdoor learning and conservation sessions for children and their families aged 4–11 from areas of deprivation surrounding the National Park (including Scarborough). April 2026 to August 2026.	Ganton Education Trust	-	PT Family Explorer post to continue	£5,000	Application submitted January 2026, outcome expected April 2026.
Fylingdales Moor Peatland Restoration	Wildfire Recovery.	Natural England - Nature for Climate Peatland Grant Scheme	Yorkshire Peat Partnership and land managers.	Continuation of existing Project Manager and Project Officer.	TBC	Submitted in January 2026 and currently negotiating timetable and final amounts.

Project title	Description	Funder(s)	Partners	Staffing implications	Total grant value (£)	Status
Coast to Coast nature corridor – NPE lead body	Predevelopment phase grant – mapping and research. To develop the project to prepare for a full development and delivery phase project.	National Lottery Heritage Fund	4 Protected landscapes, National Trails UK and Local Authorities that the C2C National Trail passes through	-	£199,587. No allocation to NYMNPA in pre-development, but we will in the future delivery phase	Full application submitted December 2025. Accountable body will be the Lake District National Park Authority.
Generation Green 3: Tomorrow's Stewards	Building on 2 previous projects – a UK wide programme to support children's connection to nature -May 2026 to July 2029.	National Lottery Heritage Fund	YHA (England and Wales), NPA's in England, Scotland and Wales, National Landscapes Association, Girlguiding, Scouts, Field Studies Council and The Outward Bound Trust	For the NYMNPA - Part time project officer and a part time trainee	£11.1m, allocation of £121,773 for NYMNPA.	Co-written by all UK National Parks and partners but project enquiry submitted by YHA – now through to full application stage for submission later in 2026. The Development Manager from YHA who was leading on the bid has now retired leaving uncertainty around who will continue the bid's development, either another partner or YHA. We are working through this with partners.

2.3 Project proposals recently funded (total grant value over the Business Plan period shown).

Project title	Description	Funder(s)	Partners	Staffing implications	Total grant value 2022-2027 (£)
Active Travel England	Active travel concept design projects including Scarborough to Pickering, Esk Valley Corridor, recruitment of member of staff to lead project work, Tees to the Topping corridor (April 2026 - Sept 2027).	Active Travel England	NYC Highways. Raincliffe Woods Community Enterprise, Redcar and Cleveland Council, Whitby and Esk Valley Active Travel and the North York Moors Local Access Forum.	1 new Full Time Project Officer.	£200,000
Young Rangers	To employ 2 volunteers as assistants on the scheme from April to September 2026.	AMEX	-	-	£6,300
Enhancing Intertidal Habitats in Staithes	Film for P&D cinemas in 2026 and deliver project in 2026-2027 to create and monitor new coastal habitats in Staithes, by enhancing concrete walls and the harbour with artificial rock pools and increased texture.	Pearl & Dean	Yorkshire Marine Nature Partnership	-	£37,500
GrubsUp!	Extension to the project including Bransdale and Farndale (January 2026 - December 2026).	Levy	Landowners	-	£100,000
Digital Planning	The project aims for the NYMNP to become an active member of the Open Digital Planning community.	MHCLG Digital Planning Improvement Fund (DPIF) Round 4.2	-	-	£50,000

2.4 Project proposals for the Wildfire Recovery recently funded

Project Description	Funder(s)	Partners	Staffing implications	Total grant value 2022-2027 (£)
Beacon of the arts - Three new Seasonal Arts & Culture Festivals designed to re-energise tourism following the wildfire in 2026	Best of British Fund with Airbnb	North York Moors National Park Arts and Culture Partnership	-	£25,000
Rapid assessment, erosion/runoff mitigation to end of March 2026.	Environment Agency – Local Water Environment Grant	Yorkshire Peat Partnership	-	£30,000
Firebreak reinstatement Research and Development mitigation to end of March 2026.	Natural England – Protected Landscape Funding	-	-	£20,000
Emissions reduction, peat stabilization, contractors, project manager/coordination of wildfire activities mitigation to end of December 2026.	York and North Yorkshire Combined Authority Net Zero Underspend	-	12-month secondment	£292,144

2.5 Funding applications in development, with submission deadlines in Q4.

Funder	Project Description	Partners	Staffing implications	Indicative funding amount	Application Progress
The National Lottery Heritage Fund – Landscape Connections	Moor Connected: This is a resubmission of the 2025 rejected application. Over 10 years the project will rebuild resilient ecological networks that connect habitats, reconnect people with nature, and connect communities together— particularly those most disconnected from the experience.	Buglife, Tees Valley Nature Partnership, National Trust, Yorkshire Marine Nature Partnership and Howardian Hills National Landscape, North York Moors Trust.	3 FTEs in 2-year development phase and multidisciplinary core team in 8-year delivery phase.	£10,000,000	EOI was approved by the Heritage Fund and a full application is being developed for a submission in November 2026.
The National Lottery Community Fund – UK Fund	Over 3 years the project will scale up the Young Rangers and Youth Voice models which have been successful in some National Parks. Accountable body will be the Yorkshire Dales National Park.	Delivery Partnership of all 15 National Parks.	1 x FT Project Officer for each NP.	£3m overall with an allocation of circa £165,000 for NYMNPA	Draft complete, final draft currently underway for submission at end of April. No deadline set by funder.

2.6 Externally funded projects update: Applications that have been unsuccessful in Q4 2025/26

Project title	Description	Funder(s)	Partners	Rejection reason	Grant value
Beacon of the arts	Increasing access to the arts across the NYM and surrounding area (May 2026 - June 2027).	Arts Council England	North York Moors National Park Arts and Culture Partnership	The assessment outcome said it was strong in all areas but there was not enough funding available in the budget. They recommended the following areas could have been stronger: More information about location and length of activities, more details on environmental measures, include a budget line for marketing, plans for including neurodiverse participants. Considering the concerns and recommendations in the recent independent review of the Arts Council by Baroness Margaret Hodge we have decided not to reapply for a third time. Funding for activity similar to this project was sought from Airbnb which was successful.	£37,328.89
REConnect Volunteer Officer	Increase the citizen science offer within the River Esk Connect Programme	Yorkshire Water	REConnect Partners – Yorkshire Wildlife Trust, Groundwork, Yorkshire Marine Nature Partnership	They had a large number of applications that were able to evidence a strong direct benefit to habitats and species linked to the water environment. Whilst the positive aspects of the engagement work within the bid were noted by the panel, other submissions were for example able blend this with additional on the ground outcomes through fen and bryophyte conservation and urban river restoration, that were occurring around rivers and areas with a direct YW biodiversity impact.	£42,619.09

2.7 Active Travel projects

- 2.7.1 A key priority for our external funding work this financial year has been securing external funding for our pipeline of active travel and health and wellbeing strategy projects, supporting delivery of Outcome 4 of the Management Plan.

Progress against this priority has been demonstrated by the Authority's Cycling Development Manager successfully securing £200,000 from Active Travel England. This funding will support the next stages of developing the four key corridors identified in phase one. It will enable us to move forward with developing further feasibility and concept design to get a pipeline of projects to a point of being "shovel-ready" capital projects. It will also help bring in specialist expertise through the recruitment of a dedicated Active Travel Officer to build in house capability and expertise. This marks an important step in turning our Local Cycling and Walking Infrastructure Plan into deliverable projects on the ground.

Alongside this, we have submitted two significant funding applications to the York and North Yorkshire Combined Authority Active Travel Fund and are currently awaiting decisions.

The first is the Natural Health Service programme (£500,000). This is a North York Moors National Park Trust-led green social prescribing initiative, originally developed and piloted by the Trust in partnership with North Yorkshire's Protected Landscapes, which has demonstrated strong outcomes in supporting people to become more active through nature-based activity. As the Trust is not eligible to access funding at this scale through the Combined Authority open grant funding, the application has been brought forward through the Authority, while remaining a Trust initiative delivered in partnership. The programme will scale the social prescribing work into a region-wide behaviour change approach, helping people build the confidence, skills and habits to live healthier, more connected and active lives through connection with the Protected Landscapes. It will bring together our Protected Landscape partners (Yorkshire Dales National Park, Nidderdale National Landscape and Howardian Hills National Landscape) to create a clear pathway to support people through active travel and nature connection activities.

The second bid focuses on improving accessibility to the Cinder Track a North Yorkshire Council asset, combining targeted infrastructure improvements with adaptive cycling provision and supported engagement, in partnership with NYC. The aim is to remove barriers that currently prevent some people from using the route, while demonstrating how relatively small changes can unlock much wider participation in active travel.

With funding secured and further decisions expected shortly, we will be well placed to deliver transformational change in how people access and move through the National Park, with clear benefits for health and wellbeing, accessibility and the transition to low carbon travel.

2.8 Figure 2 below shows the spend profile for all externally funded projects across the 5-year Business Plan period to highlight progress towards the funding target.

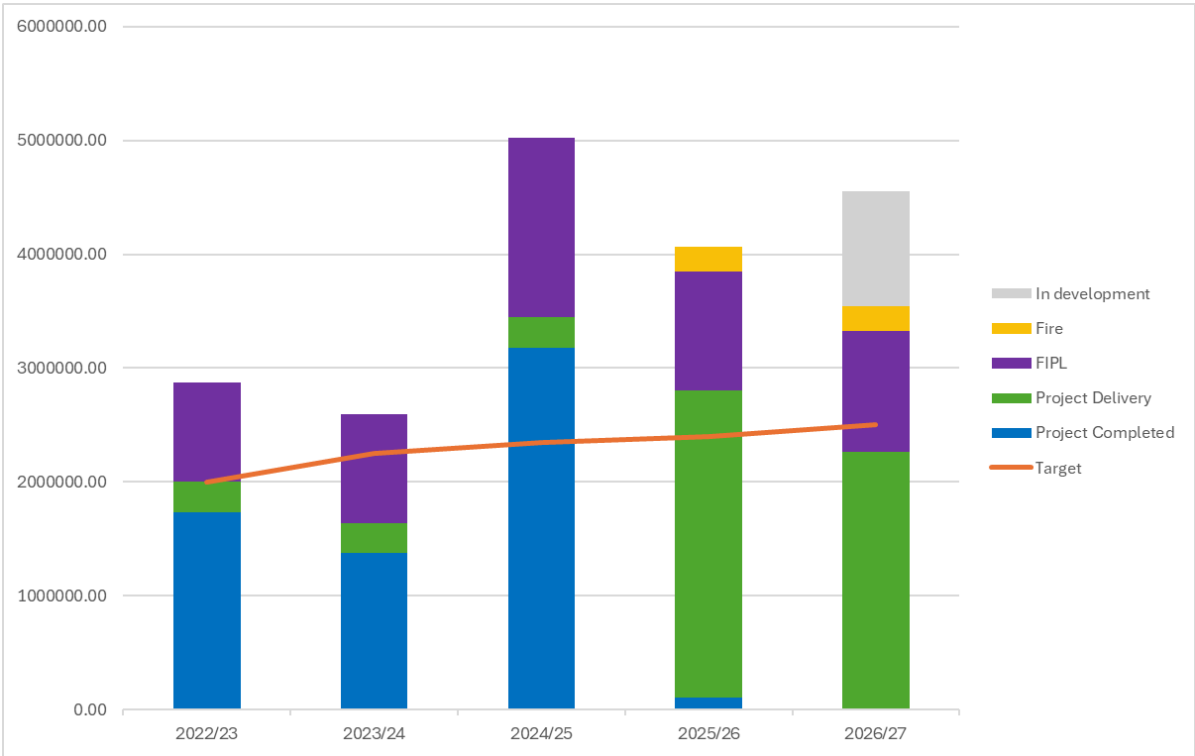


Figure 2

The graph details the following:

- The target line, set to increase up to £2.5m by the end of the Business Plan period (2026/27).
- Details of externally funded projects which are now complete (blue).
- Projects being delivered with secured external funding (green), plus confirmed FIPL (purple).
- External Funding applications submitted and awaiting a decision and projects currently being developed in our pipeline as a priority (grey).
- Wildfire funding separated out from Project Delivery to highlight levels of secured funding for recovery (yellow).
- The Fylingdales Moor Peatland Restoration submission to Natural England’s Nature for Climate Peatland Grant Scheme has not been included in the graph as ‘in development’ yet as totals are not yet confirmed.

2.9 Further progress has been made in securing and developing projects for the new business plan period and 2026/7. The emerging programme now includes sufficient projects with confirmed funding, or very strong assurances of award, to exceed the funding target for that year, reflecting the strength and maturity of the current project pipeline.

3. Financial and staffing implications

3.1 The Active Travel England funding will enable the recruitment of a new member of staff to deliver on the Active travel concept designs.

4. Legal and sustainability implications

4.1 None at this stage.

5. Recommendation

5.1 That Members note the content of the report and agree the current work being done to secure external funding.

5.2 Monitor quarterly progress, especially for pending and opportunity funding, to ensure the Authority's Business Plan objectives are met.

Contact Officers:

Ellen Cross

External Funding Manager

01439 772700

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

18 May 2026

Item 10, Draft Annual Governance Statement

1. Purpose of the report

- 1.1 To provide Members with a draft of the Annual Governance Statement (**appendix 1**) for comment. The draft will be published with the draft Statement of Financial Accounts at the end of June, with final sign off with the audited accounts later in the year.

2. Financial and staffing implications

- 2.1 The Annual Governance Statement is a statutory document that we are required to publish alongside our Statement of Financial Accounts at the end of June. There are no direct financial or staffing implications in the statement. There are references to governance which can be read in the report.

3. Legal and sustainability implications

- 3.1 Publication of the draft Annual Governance Statement alongside the draft accounts is a statutory requirement.

4. Recommendation

- 4.1 That Members comment on and approve the draft Annual Governance Statement for publication with the draft Financial Accounts at the end of June.

Contact Officer:

Peter Williams

Director of Corporate Services (S151)

01439 772700

Appendix 1, Draft Annual Governance Statement

1. Scope of responsibility

1.1 The North York Moors National Park Authority ('the Authority') is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Authority also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. In discharging this overall responsibility, the Authority is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions which includes arrangements for the management of risk.

2. The purpose of the Governance Framework

2.1 The governance framework comprises the values, systems and processes for the direction and control of the Authority and its activities through which it engages with the community and key stakeholders and is held accountable for the use of public money. 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 in pursuit of National Park purposes.

2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve objectives but can provide a reasonable assurance of effectiveness. The system of internal control is based on a process designed to identify and prioritise the risks to the achievement of the Authority's objectives, to evaluate the likelihood of those risks occurring and the impact should they occur, and to manage them efficiently and economically.

2.3 The governance framework has been in place for the year ended 31 March 2026 and up to the date of approval of the annual report and statement of accounts.

3. The Governance Framework – accountability

3.1 National Park Authorities are independent, special purpose public bodies working within the framework of local government. Their unique governance arrangements combine elements of accountability to central government and to local communities reflecting the needs of national and local customers. Constitutional accountability is achieved via the appointment of elected Members by principal local authorities and via national appointments. This includes the appointment by the Secretary of State of Parish Members elected by Parishes across the National Park.

3.2 The full breadth of the other mechanisms for accountability is varied involving a variety of financial and political reporting arrangements at a national level and a wide range of voluntary actions. The Authority makes great effort to ensure that voluntary actions are as open, inclusive and transparent as possible. In previous years they have included the following:

- The arrangement of regular Community Forums which are attended by Members and Senior Officers. Members of the public are free to ask questions at these events. A joint Forum meeting for Parish Councils is also arranged annually providing an opportunity for public scrutiny.
- The Authority has two policy Forums (Recreation and Wellbeing and Conservation and Climate Change). Membership is drawn from Authority Members to support the work of the National Park Authority Board in determining policy, scrutinising performance and overseeing delivery in these two areas of work.
- A quarterly Equality, Diversity and Inclusion Group provides a mechanism for ensuring that the Authority's activities uphold sound EDI principles. The Group brings together Members, Officers and representatives of interest groups. An Authority Member chairs this group, which reports directly back to NPA.
- Standing Orders and the public speaking arrangements allow members of the public and parish representatives to address the Planning Committee. Full Authority meetings and Finance, Risk, Audit & Standards Committee meetings are open to the public and there is the opportunity for the public to ask questions at the former.
- Wide and effective consultation mechanisms are deployed when initiating new areas of policy. Awareness is raised via a range of communication channels, particularly social media and press releases. The Authority seeks to engage stakeholders and communities face to face, on-line and via paper-based consultation as appropriate. Feedback on the outcome of consultations is also shared in a similar variety of formats.
- Feedback to the Authority can take place in person, by phone, letter, e-mail or using a variety of social media. The Authority has adopted customer service standards to ensure timeliness in dealing with correspondence.

3.3 The Authority regularly monitors complaints and compliments and reports these to the Finance, Risk, Audit and Standards Committee (FRASC) which also considers any reports from the Local Government Ombudsman. Processes are in place to deal with complaints against Members via the Authority's FRAS Committee, which has an Independent Person to advise it on standards and governance arrangements.

3.4 In 2025/26, the Authority received five complaints. Two of the five were justified or partially justified. In the same period, the Authority also recorded 57 compliments. Details of all these are reported quarterly to Members. There were no Local Government Ombudsman referrals.

3.5 There was one formal Member complaint in 2025/26. The complainant raised concerns about how the Member voted at Planning Committee in May 2025 and subsequent email communications between the complainant and the Member. The matter was dealt with by the Monitoring Officer in consultation with the Independent Person. In accordance with the Member Complaint process, the complainant and the Member agreed an 'Informal Resolution' in the form of a written explanation/apology from the Member, which the complainant confirmed resolved and concluded the matter. The matter was reported to FRASC in November 2025.

- 3.6 The Authority's governance framework seeks to ensure that the principles of good governance are embedded into all aspects of its work.
- 3.7 The Authority's objectives are framed in accordance with the National Park Management Plan, the key statutory document that shapes the Authority's policies and priorities. The current National Park Management Plan was approved following engagement with partners and stakeholders and published in July 2022. Progress against the Plan's overall long-term objectives can be identified via an Annual Monitoring Statement that monitors progress (Management Plan Annual Monitoring Statement) against a broad range of targets and strategic indicators. Oversight of the Plan is supported by a Partner Delivery Group which meets twice a year and brings together key relevant authorities and stakeholders who support the delivery of the Plan.
- 3.8 The Authority's Strategy and Business Plan flow from the Management Plan and set objectives and milestones for the Authority's work over a five-year period. The Business Plan operates closely with financial processes including the Medium-Term Financial Strategy, annual budget and budget monitoring processes, which allocate resources required to deliver the objectives based upon reasonable assumptions based on assessment of financial risk. Both business plan delivery and the medium-term financial strategy are reviewed annually to ensure that resources and objectives remain aligned.
- 3.9 The Authority adopted a Local Plan in 2020, in accordance with statutory requirements, to assist in determining planning decisions. An Annual Monitoring Report, published in the autumn, is prepared to check progress against plans and policies. Work to review the Local Plan has recently commenced with a timeline to adoption in 2029 in line with the new development plan regulations.
- 3.10 The Authority has an established committee structure with an associated Scheme of Delegation to ensure that decisions are taken in the most appropriate and effective manner. The Scheme of Delegation allows swift and effective policy and decision making by Members and managerial and operational decision making by officers within a framework of accountability to Government and local people.
- 3.11 Compliance with the regulations, procedures and statutory requirements is facilitated by a comprehensive set of appropriate controls. Policies are in place to regulate how the Authority's Members and staff use the resources available to them. Regular internal audits are conducted by external suppliers, providing assurance that the procedures are being adhered to. The Authority has in-house legal support via a statutory Monitoring Officer and is able to call on additional legal support via an agreement with North Yorkshire Council as well as specialist legal advisers dealing with specific areas of our work. Advice includes detailed input into significant Committee papers, particularly the work of the Authority's Planning Committee. New arrangements have been brought in via a third party (Veritau) in 2026 to ensure the Authority has appropriate levels of support to advise on data protection and handle Freedom of Information and Subject Access requests.
- 3.12 The management of risk is embedded into the Authority's governance processes. A corporate level risk register (CRR) is maintained to identify significant operational risks

and describe the mitigation measures in place to control them. A full review of the CRR is undertaken annually harnessing risk management expertise from North Yorkshire Council. This is approved by Members in March. The CRR is then reviewed quarterly by the Authority's Senior Leadership Team (SLT) and by Members via the FRASC. Direct responsibility for controlling individual risks is delegated to the Director most closely involved in the operation that would be affected.

- 3.13 The routine financial management of the Authority is described in detail by the Financial Regulations. The annual budget is approved by the full Authority prior to the commencement of the financial year. The SLT receives headline reports on expenditure and income against the expected position at its monthly meetings and every quarter undertakes a full review of financial performance in a dedicated scrutiny session. Directors take appropriate action to address any significant deviation from the plan. The quarterly meetings of the FRASC receive a formal report on the financial position, including a description of any significant variances, highlighting financial risks plus information about material virements and any waivers that have been made. Forecasts are reported quarterly.
- 3.14 The Authority is compliant with the CIPFA Statement on the role of the Chief Financial Officer (2016). The Authority's Director of Corporate Services is also the Authority's Chief Finance Officer (Section 151 Officer). Additional financial functions are maintained in-house and via a financial collaboration agreement with North Yorkshire Council. This provides sufficient resource in terms of accounting responsibilities and expertise in areas such as treasury management, insurance, risk management and procurement. The Authority is satisfied that the arrangements meet the CIPFA requirements and provides good value for money with high level financial advice.
- 3.15 The S151 Officer, is part of the Authority's Senior Leadership Team, reports to the Chief Executive and has direct access as required to the Members of the Authority. The role has day to day management responsibility for employed and NYC staff working on financial matters within the Authority.
- 3.16 Performance Management is overseen via the FRASC which meets every quarter. This committee receives reports on finance, risk management, complaints and compliments and it monitors performance through key performance indicators (KPIs) that are set out in a balanced scorecard. The Authority employs a dedicated Performance Officer, who also fulfils the same function for the Yorkshire Dales National Park Authority.

4. Review of effectiveness

- 4.1 The Authority has responsibility for reviewing the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the senior managers within the Authority who have responsibility for the development of the governance environment, the implementation of management actions arising from internal audit recommendations, and from comments made by the external auditors and other review agencies.
- 4.2 These normal review methods have been used to inform the contents of the Annual Governance Statement which is prepared by the Director of Corporate Services (S151) in consultation with the Chief Executive, Monitoring Officer, and key Members.

4.3 The following key areas of work were completed in 2025/26.

- Implementing actions recommended by Internal and External Auditors arising from the 2024/25 audit programme and establish the internal audit regime for 2025/26.
- Implementation of a new finance system and associated training and governance controls. Implementation of a new planning system.
- Implement any changes as a result of the review of Parish Forums as a method of communications with communities.
- Ensure smooth service transition with the staff changes in the Director of Corporate Services and Head of People roles.

A light touch Best Value review which was due to be conducted in 2025/26 has been deferred to 2026/27.

4.4 The Head of Internal Audit at Veritau provided a report to the Finance, Risk, Audit and Standards Committee confirming that the outcome of the 2025/26 internal audits resulted in Reasonable Assurance. This reflected the outcomes of internal audit work examining the Authority's business continuity and disaster recovery procedures, contract management and handling of creditors. A number of helpful recommendations have been made. Audit reports relating to payment card industry data security standard and sales ledger offered Substantial Assurance. The recommendations of the Internal Audit Annual Report will form part of the action plan for 2026/27. The actions from the prior year have been mostly delivered with a number ongoing with future delivery dates. A review of previous recommendations forms part of the Internal Audit regime each year.

4.5 A new finance system provided by Access Financials was introduced in August 2025 and was supported by extensive training of staff. This has brought additional process efficiency to the organisation's financial management. There continues to be development work over the next year to maximise the functions of the system, including improved purchase order and goods receipting process and further developments of Project Management tools and reporting.

4.6 Members approved changes to the Authority's Parish Forums in September 2025. The Forums will be renamed as Community Forums with invitations extended beyond Parish Councils to wider community and other interest groups and residents. Meetings will be held once a year with three meetings in different locations in the National Park. Meetings will also allow for remote (virtual) attendance to increase participation levels. The Authority will continue to convene an annual joint Parish Forum for Parish Councils and Parish meetings across the North York Moors.

4.7 The Director of Corporate Services has been in post for over 12 months. A new Head of People started with the Authority in April 2025 and has strengthened the organisation's people-related policies and procedures. The Authority has also introduced a leadership development programme aimed at managers which commenced in January 2026.

- 4.8 A new planning system has also been introduced during the last financial year, upgrading and simplifying the management and administration of planning applications and enhancing the Authority’s data storage capability.
- 4.9 Following a review of our governance arrangements in 2023, co-options were invited to the Authority’s two policy Forums to represent the interests of young people. A co-option to the Conservation and Climate Change Forum was made in 2024 and renewed in 2025. A light-touch review of co-options was undertaken in 2025 with Members agreeing to extend the levels of participation in Authority business for co-opted Members. The open recruitment of a co-opted Member to support the Recreation and Wellbeing Forum is expected to be undertaken in Q1 of 2026/27
- 4.10 Following the publication of the Protected Landscapes Targets and Outcomes Framework (PLTOF) in January 2024, the Authority approved interim targets that were incorporated into the North York Moors Management Plan in July 2025.
- 4.11 There was one new Member appointment in 2025/26.

5. Governance actions

- 5.1 The following areas have been identified to be addressed in 2026/27.
- 5.2 The Authority will recruit a further co-opted Member to support the Recreation and Wellbeing Forum and will extend the participation of co-opted Members to wider Authority business including facilitating observer status at full Authority meetings.
- 5.3 A full review of the North York Moors Local Plan will commence, with initial public consultation likely to be held in the summer of 2026. A Member-led Development Plan Working Group has been formed to support officers overseeing the process.
- 5.4 A review of the North York Moors Management Plan will also commence in 2026/27 in line with the Authority’s statutory responsibility to review the Plan every five years. The review must take account of the PLTOF.
- 5.5 The Authority will implement the recommendations arising from the Head of Internal Audit’s Annual Report for 2025/26.

Signed:

.....
 T Hind (Chief Executive)
 Date:

.....
 J Bailey (Chair)
 Date:

On behalf of the Members and senior officers of the North York Moors NPA.

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

18 May 2026

Item 11, Quarterly Performance Scorecard

1. Purpose of the report

1.1 To present the latest quarterly performance scorecard for review.

2. Background

2.1 The scorecard provides officers and Members with an ongoing assessment of the Authority's performance measured through a series of key performance indicators (KPIs). These KPIs relate to key areas of corporate performance, and indicators which demonstrate progress towards achieving Strategy and Business Plan objectives.

2.2 The latest scorecard is at **appendix 1**.

3. Main points

3.1 The scorecard data are shown both as graphs and/or tables for most indicators. For many indicators, the four-quarter moving sum or average is given. This is used to smooth out peaks and troughs in data, to identify longer-term trends.

3.2 Officers can offer verbal comments on progress relative to KPI at this meeting. Performance indicators are on target except those listed in the following points.

3.3 **Engagements, impressions and video views.** Numbers have decreased over the last four quarters. Longer-term data will show whether there is a long-term trend of peaks and troughs, reflecting the impact of viral social media posts.

3.4 Volunteers

- a) We achieved 500 active volunteers for the first time since this indicator was reported. Since the volunteers database has recently been cleaned, this indicates a significant number of new volunteers. We use the four-quarter average to measure this indicator; if 500 or more volunteers is sustained over the coming year then this indicator will be on target.
- b) Volunteer hours are slightly below 50,000 for the last four quarters but have been above or very near this target previously.
- c) The days on which volunteering has taken place has decreased over the last four quarters. Note that figures for days and hours may be revised upwards in later reports as a small amount of data is received after the Scorecard reporting deadlines.

4. Financial and staffing implications

4.1 Work on the scorecard is carried out within existing budgets.

5. Contribution to National Park Management Plan

5.1 The scorecard helps the Authority understand whether it is likely to be on track towards the achievement of its Strategy and Business Plan objectives. Many of these flow directly from the Management Plan.

6. Legal and sustainability implications

6.1 None.

7. Recommendation

7.1 That Members note the scorecard.

Contact Officer:

Kate Clark

Performance Management Officer

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Appendix 1 – Quarterly Scorecard Q4 2025/26

1. Communications

1.1 Social media performance and newsletter subscriptions are used as KPIs for communications, which help understand awareness and interaction with the National Park.

1.2 Engagements

Definition: The definition of social media engagements is interactions with content on our social media channels, for example sharing and ‘likes.’

Why do we measure this? The authority measures engagements to assess our profile and interest, awareness and enthusiasm for our work.

Target: Result equal to or greater than the previous highest four-quarter sum.

Status: Underway but behind target

Analysis: Table 1 and Figure 1 shows the four-quarter moving sum of engagements. In the current quarter, the four-quarter sum of engagements has reduced.

Table 1. Four-quarter moving sum of social media engagements

Quarter and year	Engagements	Engagements (four-quarter moving sum)
Q1 - 2022/23	192,309	Not applicable
Q2 - 2022/23	228,468	Not applicable
Q3 - 2022/23	226,313	Not applicable
Q4 - 2022/23	182,771	829,861
Q1 - 2023/24	303,507	941,059
Q2 - 2023/24	335,337	1,047,928
Q3 - 2023/24	462,558	1,284,173
Q4 - 2023/24	294,885	1,396,287
Q1 - 2024/25	221,336	1,314,116
Q2 - 2024/25	226,486	1,205,265
Q3 - 2024/25	516,315	1,259,022
Q4 - 2024/25	266,714	1,230,851
Q1 - 2025/26	316,900	1,326,415
Q2 - 2025/26	295,169	1,395,098
Q3 - 2025/26	149,584	1,028,367
Q4 - 2025/26	145,769	907,422

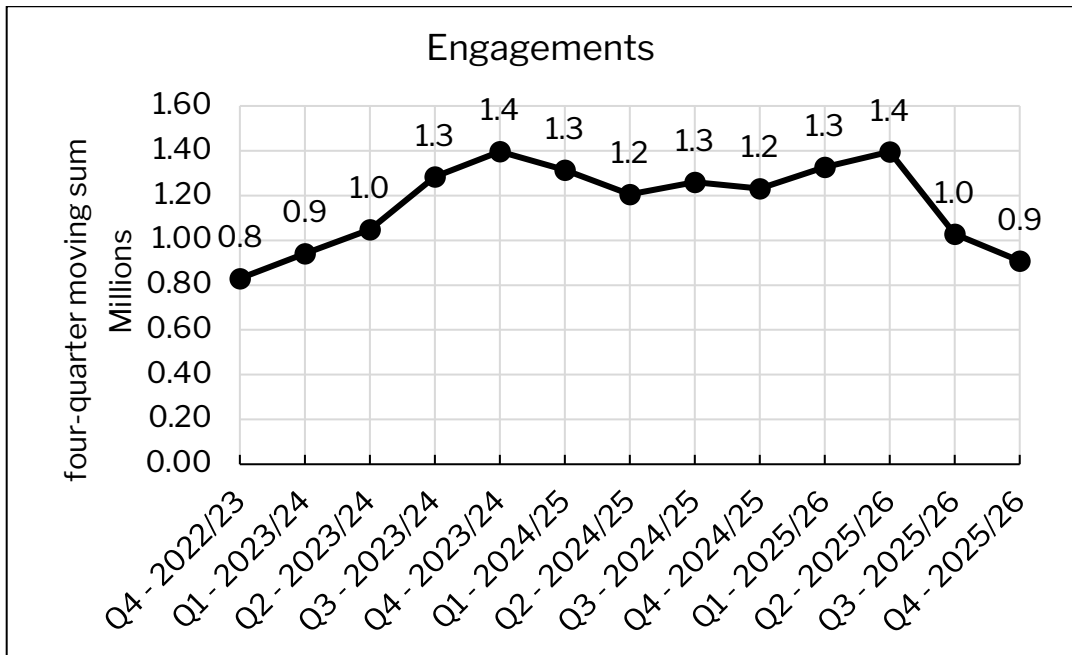


Figure 1. Four-quarter moving sum of engagements (millions)

1.3 Impressions

Definition: the definition of social media impressions is the number of views of content on our social media channels.

Why do we measure this? The authority measures impressions to assess our profile and the interest, awareness and enthusiasm for our work.

Target: Result equal to or greater than the previous highest four-quarter sum.

Status: Underway but behind target.

Analysis: Table 2 and Figure 2 show the four-quarter moving sum of impressions. After some sustained growth in previous quarters, the four-quarter moving sum has decreased again in the current quarter.

Table 2. Four-quarter moving sum of social media impressions

Quarter and year	Impressions	Impressions (four-quarter moving sum)
Q4 - 2022/23	4,136,387	19,066,508
Q1 - 2023/24	6,345,648	21,419,170
Q2 - 2023/24	7,272,920	23,590,130
Q3 - 2023/24	13,342,997	31,097,952
Q4 - 2023/24	7,435,879	34,397,444
Q1 - 2024/25	8,207,480	36,259,276
Q2 - 2024/25	7,264,498	36,250,854
Q3 - 2024/25	12,302,654	35,210,511
Q4 - 2024/25	9,001,193	36,775,825
Q1 - 2025/26	9,322,600	37,890,945
Q2 - 2025/26	7,424,366	38,050,813
Q3 - 2025/26	7,100,093	32,848,252
Q4 - 2025/26	7,300,840	31,147,899

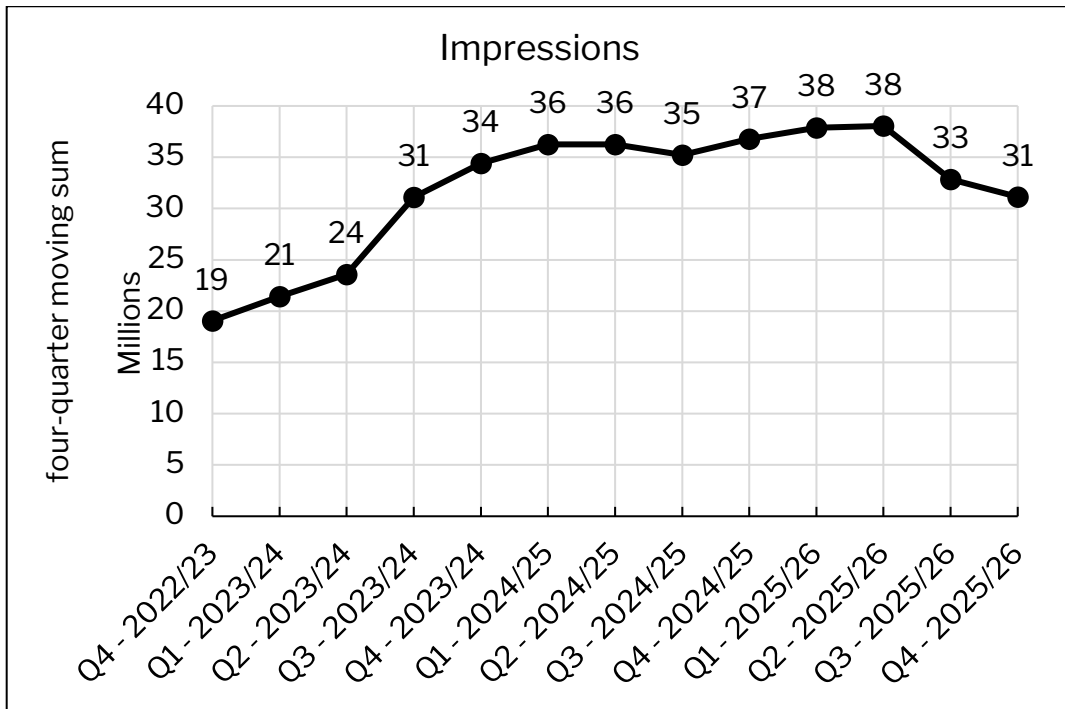


Figure 2. Social media impressions

1.4 Video views

Definition: the definition of social media video views is the number of views of video content on our social media channels.

Why do we measure this? The authority measures video views to assess our profile and the interest, awareness and enthusiasm for our work. Video content is seen as an increasingly important means of engagement through platforms such as YouTube.

Target: Result equal to or greater than the previous highest four-quarter sum.

Status: Underway but behind target.

Analysis: Table 3 and Figure 3 show the four-quarter moving sum of video views. Video views have decreased over the last four quarters but have increased since Q1.

Table 3. Four-quarter moving sum of social media video views

Quarter and year	Video views	Video views (four-quarter moving sum)
Q1 - 2022/23	46,453	Not applicable
Q2 - 2022/23	60,592	Not applicable
Q3 - 2022/23	46,907	Not applicable
Q4 - 2022/23	63,258	217,210
Q1 - 2023/24	166,502	337,259
Q2 - 2023/24	266,143	542,810
Q3 - 2023/24	348,436	844,339
Q4 - 2023/24	199,045	980,126
Q1 - 2024/25	413,587	1,227,211

Quarter and year	Video views	Video views (four-quarter moving sum)
Q2 - 2024/25	607,032	1,568,100
Q3 - 2024/25	2,069,220	3,288,884
Q4 - 2024/25	1,069,251	4,159,090
Q1 - 2025/26	588,236	4,333,739
Q2 - 2025/26	213,829	3,940,536
Q3 - 2025/26	593,110	2,464,426
Q4 - 2025/26	719,807	2,114,982

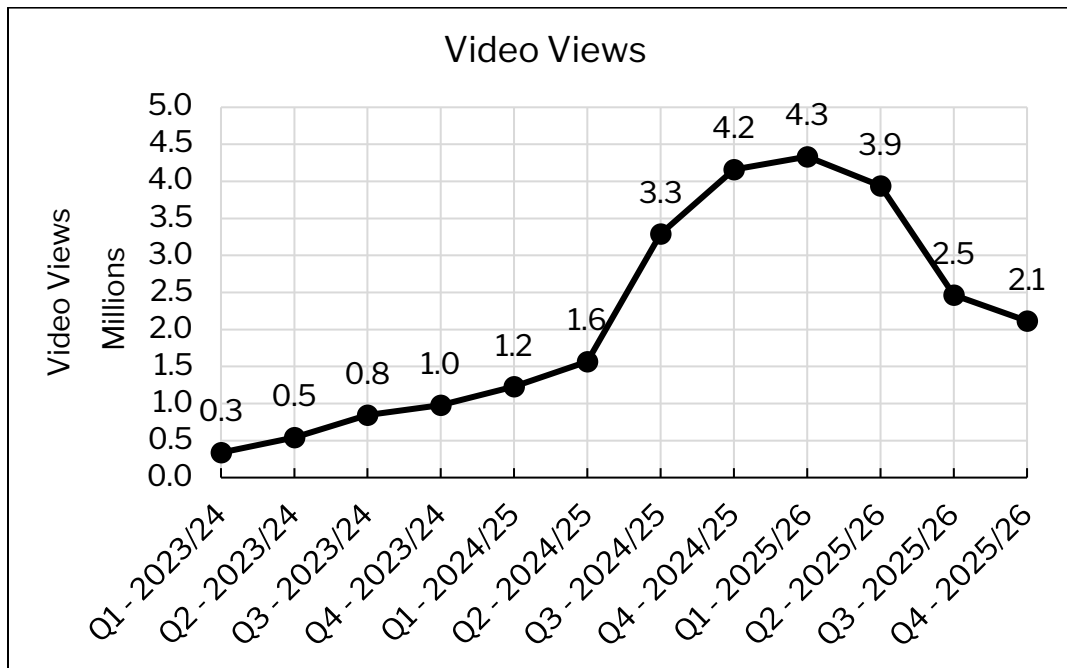


Figure 3. Four-quarter moving sum of video views (millions)

1.5 Newsletter subscribers

Definition: The total number of subscribers to the Authority’s e-newsletters

Why do we measure this? The authority measures newsletters subscribers to assess our profile and the interest, awareness and enthusiasm for our work.

Target: Increase the number of subscribers from baseline

Status: Underway and on target

Analysis: This is a new indicator. The current total number of newsletter subscribers is above the 14,500 baseline though a slight decrease from the previous quarter.

Table 4. Newsletter subscribers

Quarter and Year	Number of newsletter subscribers
Q1 - 2025/26	14,500 (baseline)
Q2 - 2025/26	19,021
Q3 - 2025/26	18,650
Q4 - 2025/26	18,058

2. Financial indicators

2.1 Corporate costs

Definition: The value of corporate costs not directly linked to end services as a proportion of total gross expenditure.

Why do we measure this? To ensure non-rechargeable corporate costs remain controlled.

Target: Costs less than 5% of total spend.

Status: Underway and on target.

Table 5. Corporate costs forecast and actual outturn

Quarter and year	Corporate Costs actual outturn (% of total spend)
Q4 - 2025/26	3.1
Q4 - 2024/25	3.0
Q4 - 2023/24	3.7
Q4 - 2022/23	3.5

2.2 External income

Definition: Value of income received in year for externally funded projects.

Why do we measure this? To provide an indication of delivery levels through external funding which is a key strategic indicator.

Target: £2.5 million by 2026/27.

Status: Underway and on target.

Table 6. External income outturn

Quarter and year	External income outturn £
Q4 - 2022/23	2,889,000
Q4 - 2023/24	2,817,000
Q4 - 2024/25	4,405,251 (outturn)
Q4 - 2025/26	3,736,000

2.3 Non-core grant income

Definition: % of total income derived from sources other than Defra core revenue grant.

Why do we measure this? The indicator helps us to assess our effectiveness in leveraging core grant to raise additional income and the extent to which we are diversifying and reducing dependency on core grant funding.

Target: Non-core grant income to be a minimum of 55% of total income.

Status: Underway and on target.

Table 7. Non-core grant income forecast and actual outturn

Quarter and year	Sum of non-core grant income forecast outturn (% of total income)	Sum of non-core grant income actual outturn (% of total income)
Q4 - 2023/24	-	64
Q4 - 2024/25	-	68
Q2 - 2025/26	62	-
Q3 - 2025/26	63	-
Q4 - 2025/26	-	64

3. Staffing

3.1 Sickness absence rate (short-term)

Definition: The percentage of total staff time available that has been lost due to absence (short-term sickness).

Why do we measure this? Provides an overall indication of the health of the organisation as an employer.

Comparison: the UK sickness absence rate for 2024 was 2% overall (Office for National Statistics (ONS), released 4 June 2025, ONS website, article, [Sickness absence in the UK labour market: 2023 and 2024](#)).

Status: Underway and on target

Analysis:

Table 8 shows that the short-term sickness absence rate for 2025/26 was 0.85%, which is below the overall UK sickness absence rate for 2024 (2%), for comparison.

Table 8. Sickness absence rate

Quarter and year	Short-term sickness absence rate (%)
Q1 - 2025/26	0.56%
Q2 - 2025/26	0.65%
Q3 - 2025/26	1.42% ¹
Q4 - 2025/26	0.77%
Year - 2025/26	0.85%

3.2 Staff turnover

Why do we measure this? Provides an overall indication of the health of the organisation as an employer. High staff turnover can indicate workforce concerns. Very low staff turnover can affect the organisation's innovation and succession planning. Fixed term contracts are excluded from this measure.

¹ Updated to 1.42% from 0.49%, as some absence could not be reported in time for the previous Scorecard deadline.

Target: Staff turnover should be less than or equal to 7% in a four-quarter moving period.

Status: Underway and on target.

Analysis: Table 9 and Figure 4 show staff turnover data. Staff turnover for the last four quarters is below 7%.

Table 9. Staff turnover (%)

Quarter and year	Staff turnover (%)	Staff turnover four-quarter moving sum (%)
Q1 - 2022/23	1.1	Not applicable
Q2 - 2022/23	2.4	Not applicable
Q3 - 2022/23	1.1	Not applicable
Q4 - 2022/23	2.4	7.0
Q1 - 2023/24	1.5	7.4
Q2 - 2023/24	1.2	6.2
Q3 - 2023/24	1.2	6.3
Q4 - 2023/24	1.6	5.5
Q1 - 2024/25	1.2	5.2
Q2 - 2024/25	1.5	5.5
Q3 - 2024/25	1.2	5.5
Q4 - 2024/25	5.1	9.0
Q1 - 2025/26	3.0	10.8
Q2 - 2025/26	0.0	9.3
Q3 - 2025/26	0.7	8.8
Q4 - 2025/26	2.9	6.6

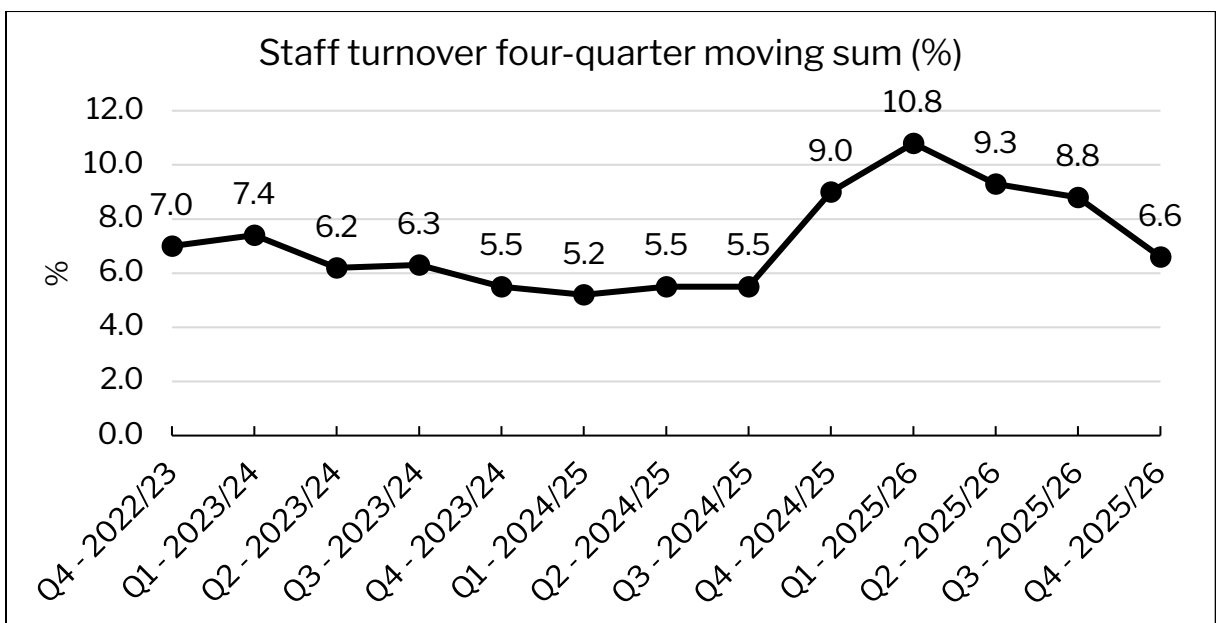


Figure 4. Staff turnover four-quarter moving sum (%)

4. Volunteers

4.1 Active volunteers

Definition: An active volunteer is someone who has volunteered in the past 12 months. Volunteer numbers include Young Volunteers (Explorers, Young Ranger, Youth+ and Youth Voice) and Adult Volunteers (including volunteer rangers).

Why do we measure this? To measure the success of our volunteer programme and contribution to health and wellbeing output.

Target: 500 active volunteers (four-quarter moving average)

Status: Underway but behind target.

Analysis: Table 10 and Figure 5 show the number of active volunteers. Although behind target, the four-quarter moving average is an increase on previous figures. Also, there were 500 active volunteers this quarter, for the first time since this indicator was reported.

Table 10. Active volunteers

Quarter and year	Active volunteers (number)	Active volunteers (four-quarter moving average)
Q1 - 2024/25	480	Not applicable
Q2 - 2024/25	475	Not applicable
Q3 - 2024/25	469	Not applicable
Q4 - 2024/25	469	473
Q1 - 2025/26	488	475
Q2 - 2025/26	470	474
Q3 - 2025/26	471	475
Q4 - 2025/26	500	482

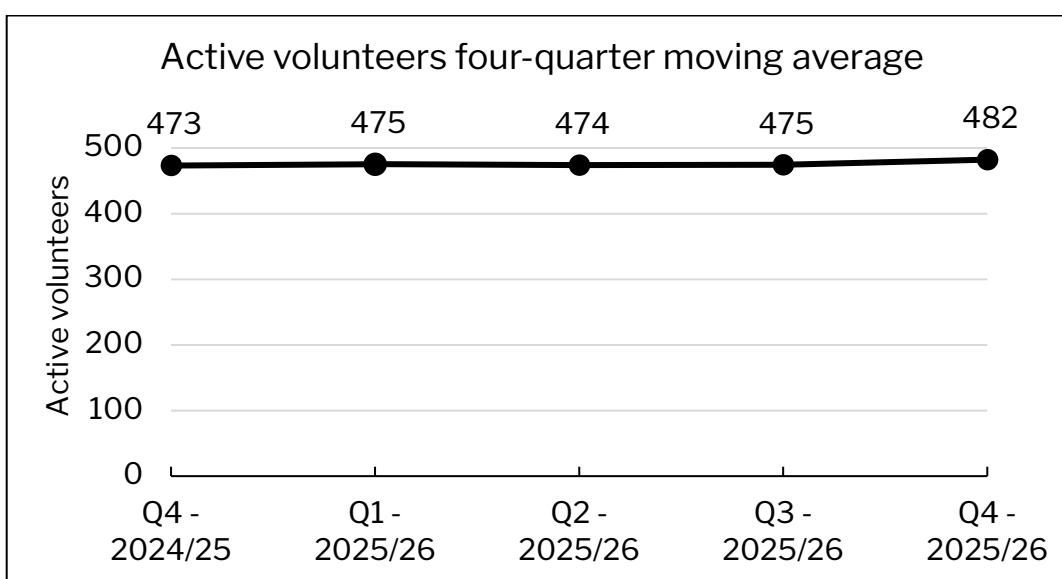


Figure 5. Number of active volunteers

4.2 Volunteer days

Definition: A ‘volunteer day’ is a day on which volunteering has taken place. This means that whether volunteering has happened for 1 hour or 5 hours, then it is counted as a day. Volunteer numbers include young volunteers (Explorers, Young Ranger, Youth+ and Youth Voice) and adult volunteers (including volunteer rangers). Note: not all data is received by the Scorecard deadline; figures will be revised subsequently when final data is available.

Why do we measure this? To measure the success of our volunteer programme and contribution to health and wellbeing output.

Target: 7,500 volunteer days per year (four-quarter moving sum)

Status: Underway but behind target.

Analysis: Table 11 and Figure 6 show the number of volunteer days. The current four-quarter moving sum is slightly below those reported previously. It should be noted however that these may be revised upwards in subsequent quarters once all data is collated.

Table 11. Volunteer days

Quarter and year	Volunteer days (days on which volunteering took place) ²	Volunteer days (four-quarter moving sum)
Q1 - 2024/25	1,912	Not applicable
Q2 - 2024/25	2,081	Not applicable
Q3 - 2024/25	1,760	Not applicable
Q4 - 2024/25	2,012	7,765
Q1 - 2025/26	1,933	7,786
Q2 - 2025/26	1,982	7,687
Q3 - 2025/26	1,364	7,291
Q4 - 2025/26	1,460	6,739

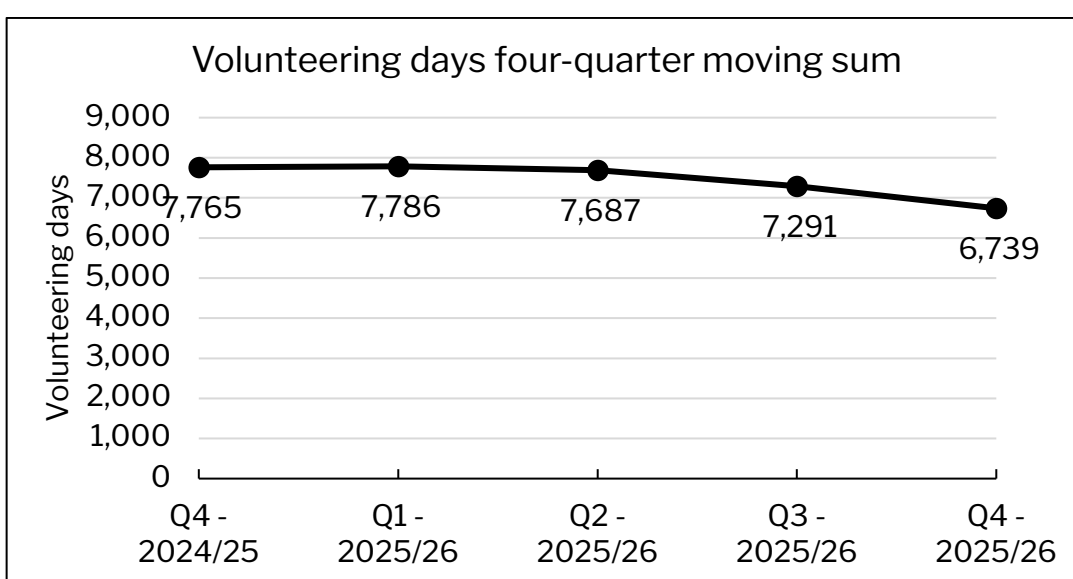


Figure 6. Number of days on which volunteering took place

² 2025/26 figures updated as follows: Q1, 1,931 to 1,933; Q2, 1,780 to 1,982; Q3, 1,329 to 1,364

4.3 Volunteer hours

Definition: Volunteer hours are the number of hours completed by volunteers in the quarter. Volunteer numbers include young volunteers (Explorers, Young Ranger, Youth+ and Youth Voice) and adult volunteers (including volunteer rangers). Note: not all data is received by the Scorecard deadline; figures will be revised subsequently when final data is available.

Why do we measure this? To measure the success of our volunteer programme and contribution to health and wellbeing output.

Target: 50,000 volunteer hours per year (four-quarter moving sum)

Status: Underway but behind target.

Analysis: Table 12 and Figure 7 show the number of volunteer hours. The current four-quarter sum is slightly below previous figures. It should be noted however that these may be revised upwards in subsequent quarters once all data is collated.

Table 12. Volunteer hours

Row labels	Volunteer hours ³	Volunteer hours (four-quarter moving sum)
Q1 - 2024/25	11,107	Not applicable
Q2 - 2024/25	15,748	Not applicable
Q3 - 2024/25	11,172	Not applicable
Q4 - 2024/25	12,866	50,893
Q1 - 2025/26	14,614	54,400
Q2 - 2025/26	11,585	50,237
Q3 - 2025/26	10,888	49,953
Q4 - 2025/26	9,785	46,872

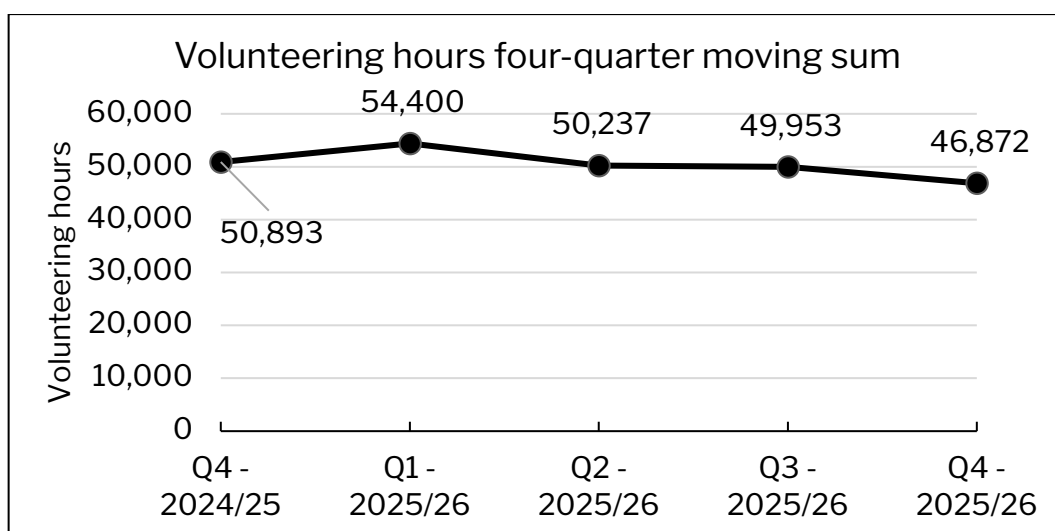


Figure 7. Number of volunteer hours

³ 2025/26 Q1-3 updated as follows: Q1, 14,472 to 14,614; Q2, 10,743 to 11,585; Q3, 10,651 to 10,888

5. Planning

5.1 Major planning applications

Target: At least 60% of major planning applications should be decided within statutory deadlines (four-quarter moving average).

Why do we measure this? This target is in our Business Plan and is a key statutory government performance indicator for local planning authorities.

Status: Underway and on target.

Analysis: Table 13 and Figure 8 shows the percentage of major applications decided within statutory deadlines. The four-quarter average continues to be above 80%, with the last three quarters at 100%.

Table 13. Major planning applications decided within statutory deadlines (%)

Quarter and year	Percentage	Four-quarter moving average (%)
Q1 - 2022/23	33.3	Not applicable
Q2 - 2022/23	100.0	Not applicable
Q3 - 2022/23	100.0	Not applicable
Q4 - 2022/23	100.0	83.3
Q1 - 2023/24	No applications	100.0
Q2 - 2023/24	100.0	100.0
Q3 - 2023/24	100.0	100.0
Q4 - 2023/24	No applications	100.0
Q1 - 2024/25	67.0	89.0
Q2 - 2024/25	No applications	83.5
Q3 - 2024/25	66.7	66.9
Q4 - 2024/25	100.0	77.9
Q1 - 2025/26	50.0	72.2
Q2 - 2025/26	100.0	79.2
Q3 - 2025/26	100.0	87.5
Q4 - 2025/26	100.0	87.5

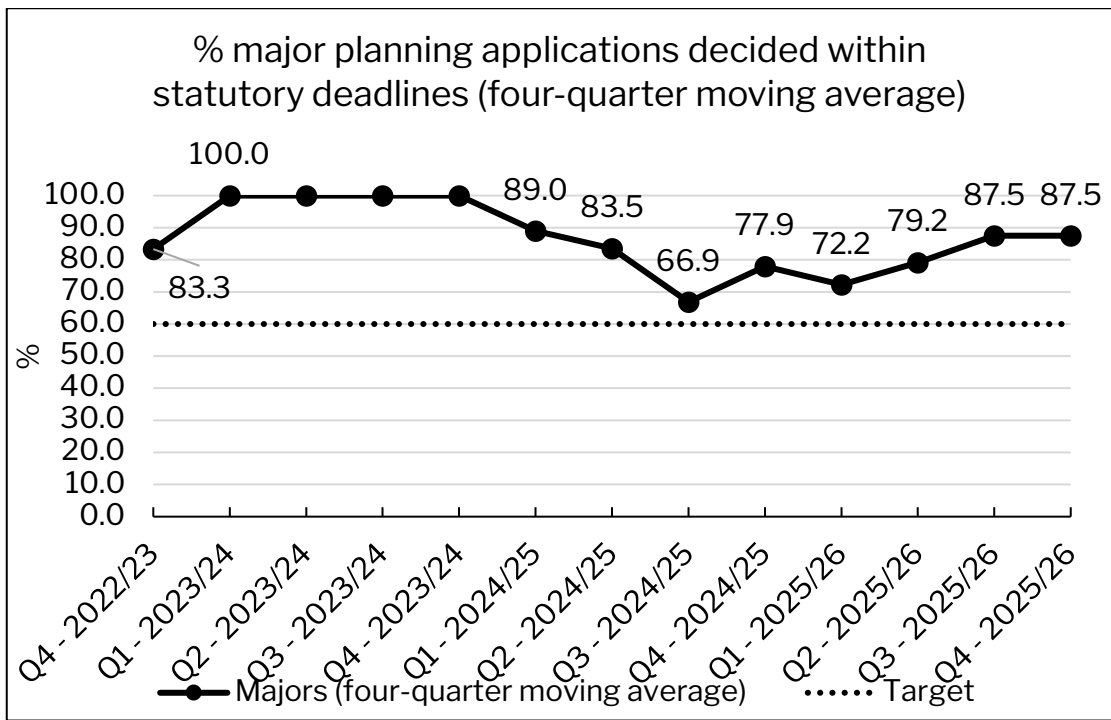


Figure 8. % major planning applications decided within statutory deadlines (four-quarter moving average)

5.2 Non-major planning applications

Target: At least 70% of non-major planning applications should be decided within statutory deadlines (four-quarter moving average)

Why do we measure this? This target is in our Business Plan reflecting statutory government planning targets.

Status: Underway and on target.

Analysis: Table 14 and Figure 9 show the percentage of non-major applications decided within statutory deadlines. The four-quarter average is over 80% and the current quarter (Q4) is 77%.

Table 14. Non-major planning applications decided within statutory deadlines (%)

Quarter and year	Percentage	Four-quarter moving average (%)
Q1 - 2022/23	87.6	Not applicable
Q2 - 2022/23	87.5	Not applicable
Q3 - 2022/23	90.0	Not applicable
Q4 - 2022/23	94.6	89.9
Q1 - 2023/24	91.0	90.8
Q2 - 2023/24	82.9	89.6
Q3 - 2023/24	85.8	88.6
Q4 - 2023/24	81.7	85.4
Q1 - 2024/25	71.8	80.6
Q2 - 2024/25	75.2	78.6
Q3 - 2024/25	76.4	76.3
Q4 - 2024/25	87.4	77.7

Quarter and year	Percentage	Four-quarter moving average (%)
Q1 - 2025/26	87.9	81.7
Q2 - 2025/26	77.7	82.4
Q3 - 2025/26	89.0	85.5
Q4 - 2025/26	77.0	82.9

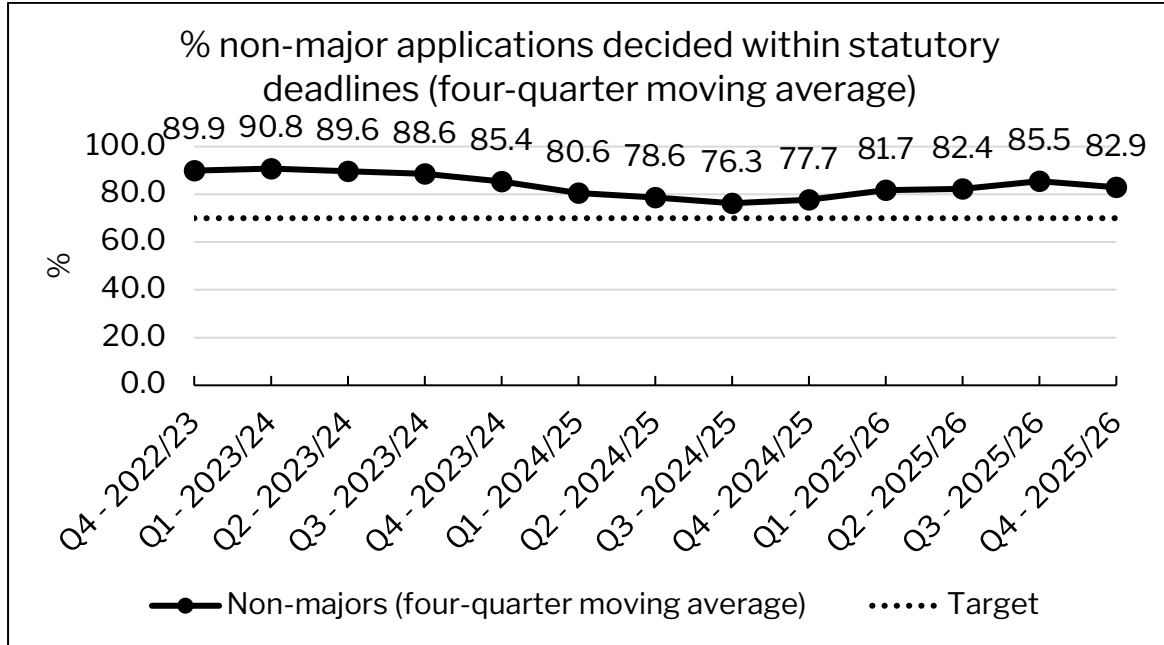


Figure 9. % major planning applications decided within statutory deadlines (four-quarter moving average)

5.3 Planning appeals

Target: At least 66% of planning appeals dismissed (four-quarter moving percentage).

Why do we measure this? This is both an internal target that we have set as an indicator of the quality of our decision making and also a statutory government metric in relation to appeal decisions on major applications as a measure of a local planning authority's quality of decision making.

Status: Underway and on target.

Analysis: Table 15 and Figure 10 shows number and percentage of appeals dismissed. In the current quarter (Q4), there were four appeals and all were dismissed. The four-quarter dismissed figure is currently 76.9%.

Table 15. Number and percentage of planning appeals dismissed and allowed

Quarter and year	Dismissed	Allowed	Quarterly % dismissed	Four-quarter moving % dismissed
Q1 - 2022/23	3.0	2.0	60	Not applicable
Q2 - 2022/23	1.0	1.0	50	Not applicable
Q3 - 2022/23	3.0	0.0	10	Not applicable
Q4 - 2022/23	1.5	0.5	75	70.8
Q1 - 2023/24	1.0	2.0	33	65.0
Q2 - 2023/24	2.0	0.0	100	75.0

Quarter and year	Dismissed	Allowed	Quarterly % dismissed	Four-quarter moving % dismissed
Q3 - 2023/24	1.0	0.0	100	68.8
Q4 - 2023/24	1.0	1.0	50	62.5
Q1 - 2024/25	2.0	2.0	50	66.7
Q2 - 2024/25	2.0	1.0	67	60.0
Q3 - 2024/25	3.0	1.0	75	61.5
Q4 - 2024/25	5.0	1.0	83	70.6
Q1 - 2025/26	2.0	1.0	67	75.0
Q2 - 2025/26	2.0	0.0	100	80.0
Q3 - 2025/26	2.0	2.0	50	73.3
Q4 - 2025/26	4.0	0	100	76.9

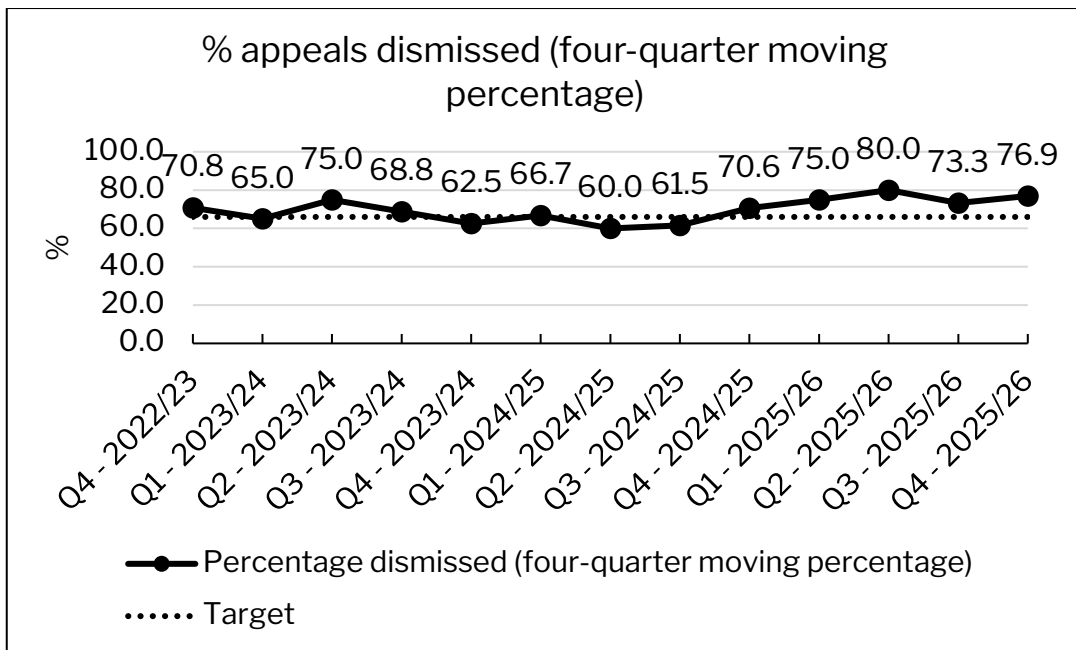


Figure 10. % appeals dismissed (four-quarter moving percentage)

6. Health and wellbeing events

6.1 Health and wellbeing event attendees: percentage from deprived areas

Definition: Breath of Fresh Air (BOFA) walks participants from a postcode which includes wards that fall into the 30% most deprived in the country.

Why do we measure this? To measure targeted engagement with our health and wellbeing activities.

Target: 64% (2024/25 baseline).

Status: Underway and on target.

Analysis:

The average for the quarters where walks took place is 71%.

Quarter and year	% of health and wellbeing events attended by those from deprived areas
Q1 - 2025/26	62
Q2 - 2025/26	68
Q3 - 2025/26	83
Q4 - 2025/26	No walks undertaken in the reporting period. Average for 2025/26, in the quarters where walks occurred, is 71%

7. Visitor centre footfall

7.1 Visitor centre footfall is evaluated using a four-quarter moving sum. The four-quarter moving sum is the sum of the specified quarter and the preceding 3 quarters.

7.2 Sutton Bank

Definition: Visitor centre footfall is the number of people visiting our Sutton Bank visitor centre.

Why do we measure this? Our Business Plan includes enhancing our offer at National Park Centres. Visitor centre numbers also have a bearing on income generation.

Target: Result equal to or greater than the previous highest four-quarter sum.

Status: Underway and on target.

Analysis: Table 16 and Figure 11 show Sutton Bank Visitor Centre data. The latest four-quarter sum of visitor numbers shows a steady increase.

Table 16. Sutton bank visitor centre footfall by quarter and four-quarter moving sum

Quarter and year	Sutton Bank footfall (visitors)	Sutton Bank footfall (visitors), four-quarter moving sum
Q1 - 2022/23	42,613	Not applicable
Q2 - 2022/23	38,251	Not applicable
Q3 - 2022/23	23,612	Not applicable
Q4 - 2022/23	25,470	129,946
Q1 - 2023/24	44,808	132,141
Q2 - 2023/24	40,868	134,758
Q3 - 2023/24	22,854	134,000
Q4 - 2023/24	34,016	142,546
Q1 - 2024/25	43,005	140,743
Q2 - 2024/25	41,532	141,407
Q3 - 2024/25	27,790	146,343
Q4 - 2024/25	31,517	143,844
Q1 - 2025/26	56,233	157,072
Q2 - 2025/26	47,885	163,425
Q3 - 2025/26	29,299	164,934
Q4 - 2025/26	32,688	166,105

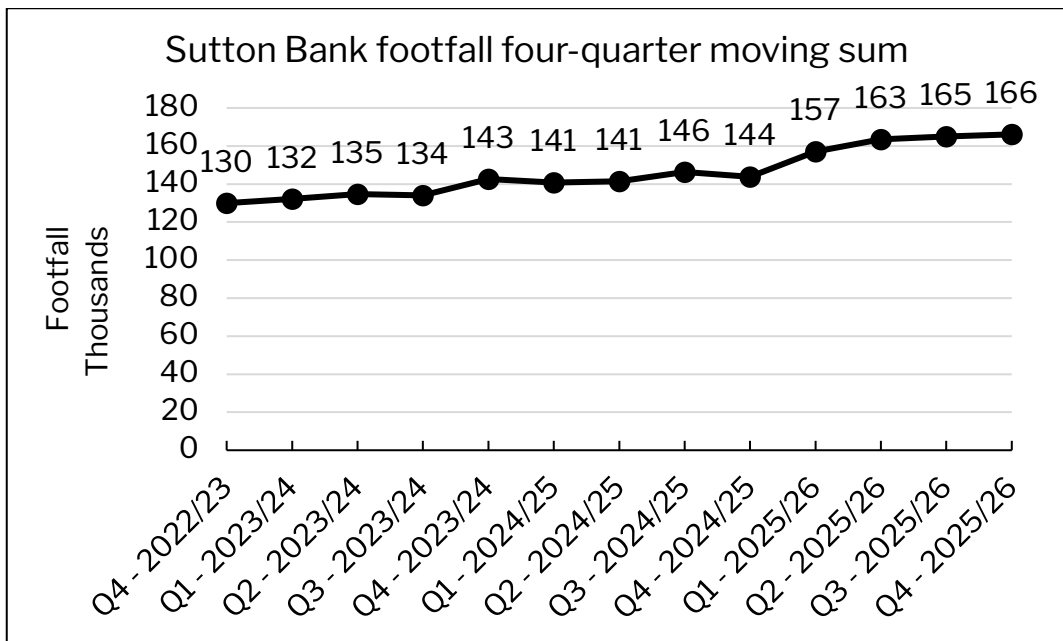


Figure 11. Sutton Bank footfall, four-quarter moving sum (thousands)

7.3 Danby Lodge

Definition: Visitor centre footfall is the number of people visiting our visitor centre at Danby Lodge.

Why do we measure this? Our Business Plan includes enhancing our offer at National Park Centres. Visitor centre numbers also have a bearing on income generation.

Target: Result equal to or greater than the previous highest four-quarter sum.

Status: Underway and on target.

Analysis: Table 17 and Figure 12 show visitor numbers for Danby Lodge. Current numbers continue to increase.

Table 17. Danby Lodge visitor centre footfall by quarter and four-quarter moving sum

Quarter and year	Danby Lodge footfall (visitors)	Danby Lodge footfall (visitors), four-quarter moving sum
Q1 - 2022/23	19,717	Not applicable
Q2 - 2022/23	19,838	Not applicable
Q3 - 2022/23	5,872	Not applicable
Q4 - 2022/23	6,372	51,799
Q1 - 2023/24	16,162	48,244
Q2 - 2023/24	26,710	55,116
Q3 - 2023/24	10,382	59,626
Q4 - 2023/24	8,128	61,382
Q1 - 2024/25	16,030	61,250
Q2 - 2024/25	27,819	62,359
Q3 - 2024/25	11,620	63,597

Quarter and year	Danby Lodge footfall (visitors)	Danby Lodge footfall (visitors), four-quarter moving sum
Q4 - 2024/25	5,775	61,244
Q1 - 2025/26	26,790	72,004
Q2 - 2025/26	29,877	74,062
Q3 - 2025/26	14,136	76,578
Q4 - 2025/26	11,009	81,812

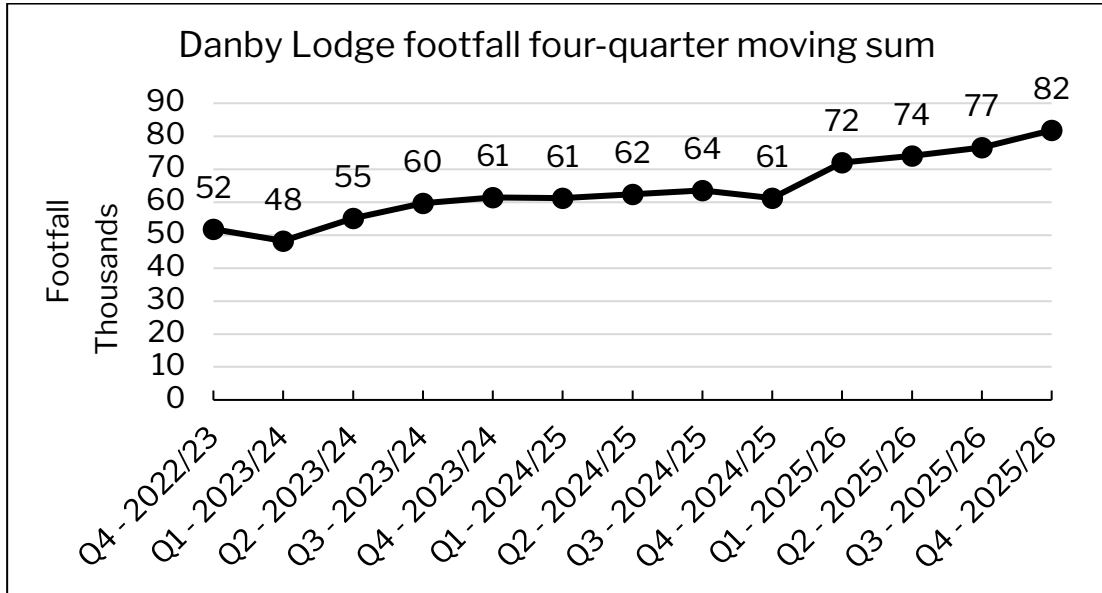


Figure 12. Danby Lodge footfall, four-quarter moving sum (thousands)

8. Project delivery

Definition: Delivery of projects against schedule - % projects assessed by managers as green, amber and red.

Why do we measure this? To measure the health of our projects.

- No information is available this quarter.

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

Monday 18 May 2026

Item 12, Financial Outturn update 2025/26

1. Purpose of the report

1.1 To provide Members with the draft outturn position for the 2025/26 financial year.

2. Background

2.1 This report details the position of income and expenditure to 31 March 2026 compared with the budget, highlighting any key issues to bring to Members' attention.

2.2 The original budget was set at National Park Authority (NPA) in March 2025 and updated for the late notification of additional Defra capital funding at the NPA meeting in June 2025.

3. Financial performance overview

3.1 The table below summarises the current position at 31 March 2026.

-	Actual Q4	Annual budget	Forecast outturn	Budget variance	Forecast variance
-	Mar-26	Mar-26	Mar-26	Mar-26	Mar-26
Income	£k	£k	£k	£k	£k
Earned Income	1,999	1,898	1,846	101	153
External Income	3,736	3,769	3,814	-33	-78
Defra Grant Income	5,542	5,542	5,542	0	0
S106 Compensation & Mitigation	4,257	4,131	3,876	126	381
Total Income	15,534	15,340	15,078	194	456
Expenditure	-	-	-	-	-
Core Expenditure	-6,772	-6,723	-6,622	-49	-150
External Expenditure	-4,379	-4,486	-4,497	107	118
S106 Compensation & Mitigation	-4,257	-4,131	-3,876	-126	-381
Total Expenditure	-15,408	-15,340	-14,995	-68	-413
Total Surplus/Deficit	126	0	83	126	43

3.2 Total income in the year was £15.5m which is higher than budget and forecast, as is the expenditure. At the end of the year, there was a surplus of £126k. This is mainly driven by higher-than-expected income, in particular from assets and third-party income for staff time. Key points relating to the variances to budget and Q3 forecast can be found in sections 4 and 5 below with additional detail of all variances in **appendix 1**.

4. Income

4.1 The key earned income streams are detailed below:

Earned income	Actual	Annual budget	Q3 Forecast outturn	Budget variance	Forecast variance
-	Mar-26	Mar-26	Mar-26	Mar-26	Mar-26
-	£k	£k	£k	£k	£k
Car parking	935	941	961	-6	-26
Retail & central stock sales	205	205	215	0	-10
Planning fees	307	351	299	-44	8
Outdoor Learning & Exhibitions	69	68	68	1	1
Income from Assets	116	103	116	13	0
Income initiatives	175	101	59	74	116
Interest	120	120	120	0	0
Other	72	9	63	23	24
Total	1,999	1,898	1,846	101	153

4.2 Overall earned income is higher than budget in the year to date, primarily from higher-than-expected income covering Defra budgeted staff costs. Car parking income was forecast to be slightly over budget at the year-end but has come in just short overall. Retail sales were slightly higher than budget but central stock sales were lower. Sales income has been maintained whilst significantly improving margins. As had been anticipated in the forecasts, planning income remains below budget but did recover in quarter 4 to beat the forecast figures by £8k.

Investment interest ended the year at £364k but this is capped at £120k in the budget, with any surplus above this added to the property reserves to help reduce the borrowing costs of the headquarters project.

4.3 Car parking income as indicated above finished just below budget. The target set was a challenging one, so performance should be seen as positive given it fell just £6k below budget. Performance at Thornton-Le-Dale and Newton-Under-Roseberry was strong and Sutton Bank topped the £200k mark for the first time. Offsetting this, car park income was lower at Danby Lodge which in part may reflect an increase in permits being purchased for this site. Permit sales are reflected in the car parks general line, generating £39k of income in the year in total. Concessions were lower than budgeted which is the main driver of the short fall in the general line.

2025/26 Car park income	Actual £k	Budget £k	Variance £k	Forecast £k	Variance £k	Prior year £k
Car Parks general	49	64	-15	65	-16	20
Hutton-le-Hole	51	53	-2	53	-2	49
Thornton-le-Dale	148	134	14	134	14	124
Newton under Roseberry	178	166	12	166	12	154
Saltergate	59	60	-1	60	-1	56
Chop Gate	5	6	-1	6	-1	5

2025/26 Car park income	Actual £k	Budget £k	Variance £k	Forecast £k	Variance £k	Prior year £k
Goathland	111	114	-3	114	-3	99
Grosmont	64	44	20	44	20	41
Sutton Bank	202	206	-4	206	-4	189
Danby Lodge	61	85	-24	85	-24	75
Cawthorne	8	8	0	8	0	3
Total	936	940	-4	941	-5	815

4.4 Planning income was lower than budget by £44k at the end of the year, which can be partly attributed to the impact of the fee increase on 1st April which resulted in more applications in March 2025 and fewer in April 2025 plus a trend of lower household application income. Pre-application fees continue to be lower than budget with volumes lower than expected. Overall, the position however was an £8k improvement on the Q3 forecast.

4.5 Visitor Centre retail sales were just below budget, and outturn income is expected to be in line with budget. However, margin performance has improved resulting in overall improved performance in this area. The gallery at Danby Lodge, which falls under the Exhibitions heading above, generated more income in the year to date than the forecast, which is because of delayed commission which nets off the income, which is still due to be paid.

-	Actuals			Budget			Prior year		
Retail income and margins	Sales	Cost of Sales	Margin	Sales	Cost of sales	Margin	Sales	Cost of sales	Margin
-	£k	£k	£k	£k	£k	£k	£k	£k	£k
Sutton Bank	110	66	44	108	65	43	108	65	43
Danby Lodge	86	45	41	97	49	48	85	50	35
Central stock	7	1	6	10	0	10	4	3	1
Total	203	112	91	215	114	101	197	118	79

4.6 Investment income is included at a capped level in the budget. Rates for the year remained just over 4% and are higher than the cap level with the result being £364k of income. The budget is set at £120k, and officers recommend that the additional £244k is moved to the property reserve to reduce possible borrowing levels on the new headquarters build.

4.7 Additional income from the café operations at the visitor centres has resulted in higher concession income than anticipated in the budget with an additional £6k generated at Sutton Bank and £4k at Danby Lodge.

4.8 As reported from the beginning of the year, income at Levisham was £28k higher through Countryside Stewardship schemes.

4.9 Income generated from alternative sources to cover costs which were budgeted to come from Defra core grant were much higher than budgeted, and indeed higher than the Q3 forecast. Income of £23k from Farming in Protected Landscapes and an additional income from NPE to cover staff costs of £27.5k

were not included at the forecast at Q3 due to uncertainty at that time. In addition, projects have funded additional core staff costs including corporate costs from Peatland restoration and Linking Levisham projects. Biodiversity Net Gain new burdens funding also continued last year.

5. Expenditure and forecast

5.1 Overall expenditure was £15.4m which is £68k higher than budget and £413k than Q3 forecast. Variances on external projects and S106 are covered in Sections 8 and 9 of the report. Key variances in core spend by department can be found below.

Corporate

- £29k saving on utilities which was forecast.
- £17k shortfall in volunteer staff saving which was forecast.
- The volunteer crewcab purchase has been funded from the Defra capital allocation.
- There was a £15k underspend on the depot project, which has been reallocated to the HQ development.
- In addition, there were a number of capital underspends, in particular on the regular spend areas such as IT, vehicles, property and maintenance works. This has also been reallocated to the HQ project, a revision to the in-year capital budgets for 2026/27 will be conducted for Q1 forecast.
- £27.5k was received for staff time spent on National Parks England work. This is much higher than usual due to additional support provided by the CEO pending the recruitment of a new NPE Executive Director. This was only agreed in Q4, so was not included in the forecast at Q3.
- As forecast, insurance costs were £27k higher than budget in the year due to inflationary increases and higher motor vehicle insurance costs.
- Training costs were £13k higher than budget. This was not forecast but reflects the increase in training requirements this year as part of the health and safety agenda as well as the Leadership Training which commenced delivery during the financial year.
- Recruitment costs were higher than budget this year, but this was offset by vacancies across the Authority, which have exceeded the vacancy factor saving of £55k.

Recreation and Wellbeing

- Utility savings across sites of £80.5k which are higher than forecast. This was due to lower rates in the new contract and benefits from the decarbonisation programmes that have been rolled out in recent years. Utility savings were partly offset by an unexpectedly high water bill at Danby Lodge as a result of long-term estimated readings by Yorkshire Water.
- Underspends on the capital programme have allowed some additional works at Danby, replacing the fire escape steps and some additional connectivity for the new Danby Observatory.

- There was a lower fuel spend last year in the ranger team by £6k. This was not predicted at Q3. Current fuel prices are higher so there may be additional pressure in 26/27.
- The apprentice income from the North York Moors Railway came to an end in July 2025. Apprentice work was reallocated to project delivery and overall this has resulted in the core Defra funding element reducing by £30k.
- Additional staff resources at Sutton Bank and in our car parks team were required due to long-term sickness. This was forecast at Q3 at £30k. The year-end position was a £39k overspend against budget in total.
- Grosmont car park saw a large increase in income due to a popular event in the year. This additional £20k has been used to fund some additional works at the site including tree work, pothole repairs and some additional capital which has been funded from the Defra capital grant.
- There was an unexpected £20k saving on toilet expenditure in year mainly driven by lower cleaning costs and contractor spend.
- The Outdoor Learning service was £25k short of target, principally due to challenges securing external income to offset core service costs.
- Match funding for National Trails work was reduced from £35k to £5k as a result of match funding being secured from alternative resources.

Conservation

- Staff savings of £21k against core budgets were achieved in Historic Environment as additional costs have been charged out against wildfire-related activities and the Raiding the Bank project.
- The Farming in Protected Landscapes programme ended the year with a small project underspend which was reallocated to cover overhead costs. This has led to a £22k additional contribution to overheads which was not included in the forecast or budget.

Planning

- Staff savings of £67k in the year from vacancies (which exceeded the £55k budget saving expected for vacancies).
- There was a £15k saving on Local Plan costs. Normally this would be carried forward. However, the team has been successful in receiving £108k of funding to deliver the Local Plan, so this budget will not be required from core funds. This has resulted in the £15k underspend against both budget and forecast.

5.2 The capital funding from Defra of £1.499m was allocated at June NPA. Full details of allocation and delivery can be found in **appendix 3**. The full allocation has been spent. A summary of the key differences to Q3 can be found below.

- There was £40k less spend against regular in-year allocations such as vehicle replacements, IT and property. These were previously contributions to reserves which have now been changed to spend in year.

- Lower IT spend, partly due to a review of which licences and systems would qualify as capital. This will need to be reviewed at Q1 for 2026/27.
- There were slightly lower costs on the new depot delivery. In addition, the estimate of staff costs on the finance and planning systems delivery was lower than anticipated, as was qualifying cost from the providers.
- The estimate of capital works for Grosmont car park and regular asset maintenance has shown that more of this was revenue than anticipated, resulting in lower spend levels against capital.
- £107k freed up as a result of the items above has been reallocated to the new HQ project. This will now be treated as an asset under construction, and therefore design and tendering costs are eligible to be classified as capital spend.

6. Savings

- 6.1 As part of the budget process, a number of savings were proposed in 2025/26. Vacancy factor and external funding targets for access and outdoor learning were introduced in 23/24 and are now part of ongoing budget monitoring.

Savings category	Budget £k	Actual £k	Comment
Vehicle and IT replacement efficiencies	25	25	Vehicle replacement budget reduced.
Communications savings	10	10	One issue of Moors Messenger issued this year rather than two.
Volunteer service external funding.	20	5	Changes in staffing resulted in delays to this being implemented.
Retail improved performance	10	10	New retail strategy was rolled out on the 1 April 2025
Car park tariff	75	75	Car park tariffs were increased from 1 April 2025 .
Smarter procurement	25	10	Fewer opportunities than predicted to achieve savings target
Planning Fees	40	40	Fees increased from the 1 April 2025.
Increase in external funding replacing core funded spend	60	128	Overachieved due to further contributions from NPE and FiPL in Q4.
Total	265	303	-

7. S106 Agreements – Financial update

- 7.1 The table below shows a breakdown of the current S106 expenditure position against budget including carried forward budget from previous years:

S106 Agree- ment	Agreement section	Actual spend	25/26 budget	Actual v budget full year	24/25 C/F budget	Total budget available	25/26 Carry forward
		£k	£k	-	£k	£k	£k
Woodsmith	Core Policy D	856	1,024	-168	1,204	2,228	1,372
	L&E	1,205	900	305	544	1,444	239
	Tourism	908	854	54	231	1,085	177
	Archaeology/ Geology	29	68	-39	60	128	99
	Employment	61	61	0	0	61	0
	Monitoring	102	155	-53	150	305	203
	Signage	0	0	0	449	449	449
	Over/(under) spend	3,160	3062	99	2638	5700	2,539
Boulby	L&E	768	618	150	598	1,216	448
	Tourism	191	234	-43	195	429	238
	Peat	78	163	-85	182	345	267
	Heritage	23	21	2	11	32	9
	Monitoring	38	33	5	0	33	-5
	Over/(under) spend	1,098	1069	29	986	2055	957

7.2 The Woodsmith agreement has spent an additional £99k over and above the in-year allocation at £3.16m.

- Landscape and Ecology saw an additional £305k allocated this year. This was as expected, with a number of projects carrying forward from 24/25 which were expected to deliver in 25/26.
- After a number of years of delivering more than its annual targets, woodland creation (Core Policy D) underspent by £168k. The programme for 2026/27 is expected to allocate some of this underspend.
- Tourism exceeded the in-year allocation by £54k (as forecast).
- A £53k underspend on the monitoring budget in year.
- The geological contribution was underspent by £34k but is earmarked for PhD work in 2026/27.

7.3 The Boulby agreement spent £1,097k against a budget of £1,069k.

- £150k of additional spend on the Landscape and Ecology budget due to carry over of projects from 2024/25.
- £85k underspend on peatland projects from the Boulby contribution in year, which is earmarked for wildfire recovery and High Farndale work in 2026/27.
- Underspend of £43k on the tourism allocation in year.

8. Externally funded projects

8.1 A progress table is included at appendix 2 showing financial progress on projects.

8.2 The key variances to forecast on key projects are:

- Linking Levisham – underspend of £93k - this project has experienced delays with contractors, and with agreement of Natural England, a second extension was approved to transfer elements of the project to the 26/27 financial year. A re-evaluation of spend profile was undertaken in February 2026 which carried forward more money than was forecast at Q3 to service the contract extension for Linking Levisham which is now scheduled to finish at the end of October 2026.
- Raiding the Bank – underspend of £53k. Access works at the gliding club were delayed by planning and BNG requirements. A bench is being installed and has been delayed and there is a delay in interpretation delivery due to the project officer being seconded to work on wildfire restoration. It is expected that these issues will be resolved and the budget fully spent in this financial year.
- Peatland – underspend of £106k. This relates to the delivery of the High Farndale project which has been delayed. Natural England has agreed to extend this into this financial year under the Moor to Restore project.
- Reconnect – underspend of £112k. Delays in recruitment with project partners led to reduced spend that has been invoiced for in the current year. There was a rephasing of spend to deliver some bigger projects later in the multi-year delivery timescale. This became clearer in quarter 4 and all changes to funding timing has been approved by funders.

8.3 Farming in Protected Landscapes (FiPL) programme had a budget of £1.047m for the year. A small underspend of £22k on projects has been allocated as contribution to overheads.

9. **Waivers and virements**

9.1 There were no waivers to report in Q4.

9.2 There have been no virements over £50k to report to FRASC.

10. **Conclusion**

10.1 The year-end position was a surplus of £126k against a Q3 forecast surplus of £83k. The report lays out the variances, but the key drivers of the increased surplus are additional income to cover staff costs from NPE and Farming in Protected Landscapes, neither of which were included in the Q3 position.

10.2 The capital allocation from Defra of c.£1.5m has been fully spent. A list of projects is included in the report at **appendix 3**.

10.3 A number of externally funded projects have completed and progressed in 2026/27, but there have been some spend delays with total spend of £2.082m against a Q3 forecast of £2.384m. Reasons for delays are included in the report, all projects are still expected to deliver in full.

- 10.4 Savings programmes are mostly delivered in year. There are shortfalls on a couple of areas as forecast previously, but income from other sources to cover core costs has exceeded target.
- 10.5 S106 spend overall will be higher than the in-year allocation, principally due to higher spend on Landscape and Ecology projects on both Woodsmith and Boulby agreements. Core Policy D activities fell short of target as anticipated at Q3, but a pipeline of work will catch this up in 2026/27.

11. Financial and staffing implications

- 11.1 As detailed in the report.

12. Contribution to National Park Management Plan

- 12.1 It is a requirement for the Authority to produce quarterly updates on the financial position and an outturn report at the end of the year. The financial position underpins the delivery of the Management Plan.

13. Legal and sustainability implications

- 13.1 There are no issues as a result of this report.

14. Recommendations

- 14.1 That Members note the content of the report.
- 14.2 That Members approve the allocation of £126k surplus and £244k interest receivable (as per point 4.2) to the property reserve to reduce borrowing requirements on the new headquarters.

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Appendix 1, 2025/26 Income and expenditure summary

-	Annual budget	Q3 Forecast outturn	Actual March 26	Budget variance March 26	Commentary
Income	£k	£k	£k	£k	-
Cultural Heritage	148	212	169	21	Lower project delivery than expected at Q3.
Natural Environment	1,718	1,691	1,470	-248	Lower project delivery offset by increased Levisham income.
Farming in Protected Landscapes	1,047	1,047	1,046	-1	-
Recreation Management	1,899	1,937	2,076	177	Higher project spend.
Promoting Understanding	343	347	380	37	Higher lettings income at visitor centres.
Rangers and Volunteers	0	0	21	21	Small amount of discretionary income.
Development Management	351	299	319	-32	Lower income but improved position from Q3 forecast.
Forward Planning	0	0	23	23	Income from third party to cover 0.5fte.
Corporate and Democratic Core	161	127	231	70	Alternative income for staff costs. Higher BNG burdens and Bellwin Claim.
Defra Grant	5,542	5,542	5,542	0	RDEL and CDEL
Total Function Income	11,209	11,202	11,277	68	-
S106 Compensation & Mitigation	4,131	3,876	4,257	126	Higher L&E spend part offset by reduced Core Policy D
Total Income	15,340	15,078	15,534	194	-
Expenditure	£k	£k	£k	£k	-
Cultural Heritage	-372	-422	-429	-57	Wildfire work increased total delivery.
Natural Environment	-2,367	-2,325	-2,193	174	Lower project delivery. Some cost savings including salaries.
Farming in Protected Landscapes	-1,047	-1,047	-1,024	23	Contribution to Authority overheads from project underspend.
Recreation Management	-2,316	-2,311	-2,476	-160	Increased project spend part offset by lower overheads.
Promoting Understanding	-1,712	-1,750	-1,729	-17	Small underspends.
Rangers and Volunteers	-1,089	-1,136	-1,696	-607	New depot build.
Development Management	-963	-881	-907	56	Salary savings.
Forward Planning	-205	-187	-221	-16	Lower local plan spend.
Corporate and Democratic Core	-1,138	-1,060	-476	662	Budget and forecast are pre-recharges.
Total Function Expenditure	-11,209	-11,119	-11,151	58	-
S106 Compensation & Mitigation	-4,131	-3,876	-4,257	-126	See S106 income commentary
Total Expenditure	-15,340	-14,995	-15,408	-68	-
Net Surplus/Deficit	0	83	126	126	-

Appendix 2 – Externally funded projects update

Externally funded project		Budget Mar-26	Forecast Mar-26	Actual Mar-26	Budget variance Mar-26	Forecast variance Mar-26	Comment
Mosaic Championing NP	Income	96	96	87	-9	-9	-
	Expenditure	-96	-96	-87	9	9	
	Total	0	0	0	0	0	
Cleveland Way	Income	165	165	234	69	69	Increase in income and corresponding delivery.
	Expenditure	-200	-200	-245	-45	-45	
	Total	-35	-35	-11	24	24	
Coast to Coast	Income	200	200	164	-36	-36	Revised income level for delivery was £164k which was not picked up at Q3. Therefore, majority of available funding has been delivered.
	Expenditure	-200	-200	-158	42	42	
	Total	0	0	6	6	6	
Birds on the Edge	Income	54	54	55	1	1	-
	Expenditure	-54	-54	-55	-1	-1	
	Total	0	0	0	0	0	
REConnect Esk Climate Action	Income	286	286	174	-112	-112	Changes in phasing to deliver bigger projects later in the timescale plus recruitment delays at partner organisations.
	Expenditure	-286	-286	-174	112	112	
	Total	0	0	0	0	0	
Linking Levisham	Income	475	460	367	-108	-93	This project has experienced delays with contractors, and with agreement of Natural England, a second extension was approved to transfer elements of the project to the 26/27 financial year. A re-evaluation of spend profile was undertaken in February 2026 which carried forward more money than was forecast at Q3 to service the contract extension for Linking Levisham which is now scheduled to finish at the end of October 2026.
	Expenditure	-475	-460	-367	108	93	
	Total	0	0	0	0	0	
Raiding the Bank	Income	148	109	56	-92	-53	Access works at the gliding club were delayed by planning and BNG requirements. A bench is being installed and has been delayed and there is a delay in interpretation delivery due to the project officer being seconded to work on wildfire restoration. It is expected that these issues will be resolved and the budget fully spent in this financial year.
	Expenditure	-148	-109	-56	92	53	
	Total	0	0	0	0	0	

Externally funded project		Budget Mar-26	Forecast Mar-26	Actual Mar-26	Budget variance Mar-26	Forecast variance Mar-26	Comment
Peatland Restoration Grant	Income	340	340	234	-106	-106	Delays in recruitment with project partners has led to reduced spend that has been invoiced for in the current year. There has also been a rephasing of spend to delivery some bigger projects later in the multi-year delivery timescale. This has become clearer in quarter 4 and all changes to funding timing has been approved by funders.
	Expenditure	-340	-340	-234	106	106	
	Total	0	0	0	0	0	
Wildfire Historic England	Income	100	100	94	-6	-6	Majority of spend delivered. Income slightly lower than anticipated.
	Expenditure	-100	-100	-99	1	1	
	Total	0	0	-5	-5	-5	
-	Income	62	45	53	-9	8	Recovered from Q3 forecast position.
Grubs Up	Expenditure	-62	-45	-53	9	-8	
-	Total	0	0	0	0	0	
-	Income	199	149	199	0	50	Delivered - final total spend includes legacies.
Danby Observatory	Expenditure	-199	-149	-199	0	-50	
-	Total	0	0	0	0	0	
Esk Pearl Mussels	Income	100	100	100	0	0	Delivered
	Expenditure	-100	-100	-100	0	0	
	Total	0	0	0	0	0	
-	Income	60	0	40	-20	40	Project was not anticipated to commence at Q3, but some spend has now been delivered in year.
Restoring Roseberry	Expenditure	-60	0	-40	20	-40	
-	Total	0	0	0	0	0	
Esk Coastal In Channel Staithes Beck	Income	215	245	245	0	-30	Delivered
	Expenditure	-215	-245	-245	0	30	
	Total	0	0	0	0	0	
Total	Income	2,500	2,349	2,072	-428	-277	-
	Expenditure	-2,535	-2,384	-2,082	453	302	-
	Net Total	35	35	10	-25	-25	-

Appendix 3 – Defra £1.5m Capital Programme

Summary of spending proposal	Allocated capital cost £k	Forecast Q3	Actuals	Progress comments
Vehicle, IT and property capital requirements	130	130	90	Regular capital expenditure (was smoothing reserve contributions)
Vehicle leasing (already capital)	15	15	19	Existing vehicle capital leases
Clothing, PPE and Tools	30	15	17	Existing capital clothing, PPE and tool budgets. Potential to underspend.
In year IT capital spend (annual)	71	51	29	Annual capital expenditure
Allocations Already in Year	246	211	155	-
Southern depot	720	750	732	Currently in delivery and on budget which is forecast in line with the approved business case.
New Headquarters	0	0	107	Costs of design, project management, tender and utilities connection
Solar PV - toilets and VCs	130	143	142	Delivered.
New finance and planning systems	60	60	45	Both systems delivered. Lower staff costs.
Sutton Bank café seating	40	40	46	Delivered. Small amount of additional spend.
Danby Lodge overflow car park	70	0	0	Could not be progressed in financial year.
Cycle skills area revamp	50	50	46	Delivered.
Inspired by Gallery development	14	14	13	Delivered.
Thornton-Le-Dale wall replacement	60	29	30	Work underway - value lower than originally anticipated.
Mobile Display Unit replacement	22	22	21	Delivered.
Access and VC maintenance (already capital)	38	20	9	This is an estimate of capital in existing budgets.
Digital Arts offer	10	10	8	Delivered for slightly less than expected.
ANPR at Newton-Under-Roseberry	5	5	5	Installed in March 2026.
Botton Depot Improvements	20	20	20	Developments to the Northern depot completed.
Car park signage	30	30	41	Additional budget for signage replacement. Delivered.
Sutton Bank security and office accommodation	30	30	33	Portakabin office at Sutton Bank to provide improved facilities for staff.
Grosmont Car Park Developments	0	39	19	Grosmont car park development and donation points
External staircase enhancement at DL	7	7	8	Improved fire escape staircase put in.
Electricity feed/box for Observatory at DL	10	20	20	Ensuring the utilities for the new Observatory at Danby Lodge are sufficient.
Additional Projects	1299	1289	1345	-
Total of proposed projects	1,545	1,500	1,500	-

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

18 May 2026

Item 13, Property update

1. Purpose of the report

- 1.1 To update Members on progress since approval was granted at the special Authority meeting on 19 January 2026 for the construction of the new HQ at Riccal Drive.

2. The new headquarters

- 2.1 The project has continued to progress towards the commencement of the construction phase.
- 2.2 On 9 March 2026, the Planning Decision Notice for the revised design was issued and the pre-commencement discharge condition applications duly submitted. The statutory deadline for these was 5 May. At the time of writing, one condition has been discharged and we are in regular contact with the North Yorkshire Council Planning Officer, highways department and Yorkshire Water to seek to secure completion.
- 2.3 There have been a number of conversations with the chosen developer and consultants as we work towards starting the construction. A Letter of Intent with an undertaking of £89k costs was signed in March between the parties, enabling contractors and advisors to progress with the JCT contract, to prepare the site, erect hoarding and progress the next stage of the technical details. The contract will be signed on 7 May 2026 with the contract start date of 1 June 2026.
- 2.4 It has been a year since the Authority tendered for the work, during which time the pressure on construction costs initially triggered by the war in the Ukraine, has been exacerbated by challenges to oil supplies from the Gulf. In terms of the HQ in particular, this has led to price inflation of the high value components of steel and cladding with broader cost inflation as a result of increases in fuel costs. Prior to signing the contract, the preferred bidder requested a relatively small increase in the contract sum to reflect these economic changes. Our cost consultants Peak PM have advised that the construction industry is significantly affected by inflationary pressures. As such, there has been an increase of £40,867.12, with a 13% increase in the cost of steels, 12.4% increase in cladding and 2.9% increase in groundworks costs. Currently this increase can be funded from the contingency, although opportunities will continue to be sought within the project for savings to offset the increase.
- 2.5 Subject to any further delays in planning or utility connections, the construction phase is expected to commence on 1 June. Local residents have been informed of the intention to commence on site.

2.6 A new staff project team has been brought together to manage the project, ensure staff involvement and communication through the construction phase and oversee the relocation and change management process. This is made up of the following roles and Officers:

Project Sponsor	Peter Williams
Project Management Officer	Mark Young
Construction Project Manager	Helen Barry
People Lead Officer	Clare Roberts
Comms Lead Officer	Catriona McLees
IT Lead Officer	Simon Baum
EDI Lead Officer	Aliesha Bell
Directorate Reps	Annabel Longfield-Reeve, Tom Emmery, Chloe Wainwright

3. The new depot

3.1 The construction of the depot was completed by our contractors, OGL, in February 2026 and within the approved budget of £750k. Practical completion however has been delayed due to delays with the two utility connections. Both British Gas (electricity connection) and Yorkshire Water failed to meet their contractual agreements for connections which were both due to complete prior to Christmas. It has been a somewhat drawn-out process.

3.2 Yorkshire Water had originally contracted to reinstate the pipes and drains in-situ and the design of the building was somewhat drawn around those. However, when Yorkshire Water’s contractors got to site in October they changed their plan and requested we lay new pipes. They insisted they be led from Riccal Drive which in turn required a new trench along the full length of the private road. Whilst this was a frustrating delay for the depot we agreed with OGL a design which enabled both the depot and the HQ to share the infrastructure for water and the fire hydrant supply thereby getting ahead on one part of the HQ build and avoiding the need for a second trench. Yorkshire Water eventually made the water connection on 30 April.

The reconnection of the electricity meter with British Gas similarly had been contracted to take place mid-November. Despite having National Grid plans for the site, they were unable to trace their supply due to inaccuracies in their drawings. Over a period of three months, they came back to site to dig test holes on adjoining land and found the electrical feeds at the end of February. It has taken a further two and a half months for them to commit to a reconnection date which is booked in for 14 May. Only then will we know if they have been able to restore the connection to the building.

Once water and power are restored, the commissioning and snagging will take place and all being well, practical completion and formal hand over of the building to the Authority can then take place.

3.3 As part of working towards the completion of the building, we carried out a health and safety review of the building. This identified a couple of additional actions to

complete including a fire exit path down the side of the building and well-marked pedestrian walking routes around the site. This work will be undertaken in advance of the building coming into use.

- 3.4 A team representing all of the principal user groups (rangers, woodland, conservation and volunteers) of the building visited the site on the 23 April and agreed a plan with sufficient space allocated for vehicles as well as storage. However, the decision has been made to withhold serving notice to vacate the compound on Sawmill Lane until the new HQ is complete. This will provide some flexibility during this interim period and support staff in the efficient transfer to the new depot, in particular avoiding the need to move particularly heavy kit such as the boardwalks.
- 3.5 The depot at Sawmill Lane is on the market for sale with McBeath Property Consultancy at offers around £260k. Despite a very strong marketing report from the agents, there have been only two viewings with concerns expressed about the standard of the garage and layout of the site. Regardless of demand for the site however, the garage and workshop building will be vacated and closed as soon as practical completion on the new depot is complete and at that time the staff in the office space at Sawmill Lane will move up to the Old Vicarage and the Sawmill Lane depot site will be closed.

4. Other property update

- 4.1 As part of moving staff at Sawmill Lane to the Old Vicarage, a review of capacity was undertaken. This indicates that on the busiest days, the capacity at the Old Vicarage will just be reached and capacity on the majority of days will be manageable. The new headquarters will operate on a hot desk basis, so we are taking the opportunity to move towards this cultural change whilst at the Old Vicarage. Therefore, we are introducing a desk booking system, which will also help manage capacity pressures exacerbated by the closure of the second floor as office space. A provider has been identified, and this new system and approach will be rolled out from June.
- 4.2 A recent fire safety review at the Old Vicarage identified a number of areas for improvement. These are covered in the Health and Safety report in detail. The main impacts are loss of the second floor for office and meeting rooms. Additional capacity will be managed by building in some extra desk space and increasing meeting space capacity through the use of Directors offices. The plan for this is being finalised at the time of writing the report.
- 4.3 Fire safety reviews are also being carried out at Sutton Bank, Danby Lodge and Botton Depot in line with legal requirements. The results of these will be available shortly and action plans created in line with any recommendations.
- 4.4 ANPR has now been introduced at Newton-Under-Roseberry as approved by Members. This is to help combat non-compliance rates at the car park which are particularly high. This is a trial and will be monitored over the coming months.

5. Financial and staffing implications

- 5.1 The main financial implication in the report is covered at 2.4 with the additional costs of steel, cladding and fuel being incorporated into the final contract stage. These come under the £50,000 threshold requiring further approval by Members (as agreed at NPA in March). The report covers a number of aspects of cultural change for staff which will need to be closely managed.

6. Contribution to National Park Management Plan

- 6.1 Ensuring the working environment is fit for purpose for an ambitious organisation is one of four pillars of our organisational strategy.

7. Legal and sustainability implications

- 7.1 The report covers the fire safety reviews which are legal requirements carried out every 5 years.

8. Recommendation

- 8.1 That Members note the contents of the report.

Contact Officer:

Peter Williams, Director of Corporate Services

Helen Barry, Property Manager

01439 772700

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

18 May 2026

Item 14, Proposed new ‘Complaints Policy’ and procedure

1. Purpose of the report

1.1 To seek Member approval of a new ‘Complaints Policy’ and procedure.

2. Existing ‘Complaints Procedure’ and relevant context

2.1 The Authority’s existing Complaints Procedure is attached at **appendix 1** to this report. It was last updated in April 2021.

2.2 In February 2024, the Local Government and Social Care Ombudsman produced a new ‘Complaint Handling Code’ (see link in the background papers below), primarily designed for local councils with their broader range of social and care services, and began piloting its use and review. Whilst National Park Authorities are not presently bound by that Code, the Ombudsman may change that position in the future, and recent commentary from government departments indicates that the Code is seen as appropriate and beneficial. The Ombudsman has stated that it considers the Code to be “good practice” for other organisations. Broadly, a third of other National Park Authorities have fully adopted the Code, a third better-aligned with it, and a third have not made any substantial changes.

2.3 In view of the above context, officers feel it is appropriate to adopt those aspects and concepts from the Ombudsman’s Code that are relevant to the range of services delivered by the Authority. A proposed new ‘Complaints Policy’ and procedure is set out in **appendix 2** to this report.

2.4 Broadly, the proposed changes take forward the recommendations of the Code by, among other things, making it easier for parties to complain, and include explicit recognition of difficulties for vulnerable or disadvantaged parties, include new definitions for Service Request and Complaint, and remove the use/concept of an Informal Stage.

3. Specific changes

3.1 Title- it is intentionally a policy, as a broad description of the approach to complaints handling, with the actual procedure contained within it.

- Section 1- contains explicit reference to diversity,
- Sections 2,3 & 4- distinguish and define Service Request and Complaint and extend the means by which these may be raised with the Authority,
- Section 3- Service Request replaces the Informal Stage; whilst this is a relatively narrow distinction, the Ombudsman Code is quite specific in this approach,

- Section 5 & 6- this allows appropriate flexibility as to which officers deal with complaint which should allow more effective investigation and better use of officer time,
- Section 8- includes reasonable scope for extension of time,
- Section 9- includes reasonable reference to ‘special cases’ that fall outside of the Complaints Procedure,
- Section 10- includes explicit recognition that “reasonable adjustments” may be required. Allowing verbal complaints and providing translation are specific points included in the Ombudsman Code,
- Section 11- retains the sensible recognition and handling of unreasonable complainant behaviour, which is the subject of a separate existing policy to which no changes are proposed,
- Section 14- includes sensible recognition of the need for time limits.

Once the text for a new Policy and procedure is finalised it will be converted into an appropriate format for the Authority website. A website landing page will summarise the Policy and include a link to the full document.

4. Financial and staffing implications

- 4.1 There are no significant financial implications.
- 4.2 If this new policy is adopted then appropriate staff training will be required to ensure it is correctly followed and applied.
- 4.3 The proposed new Policy represents an attempt to make the complaints procedure more accessible and encourages complaints and other feedback which can help to improve services. This accords with the approach recommended by the Ombudsman’s Code. Managing complaints requires staff time, and thereby any increase in complaints will result in additional staff resources being allocated to it. The resources being allocated to complaints will be kept under review.

5. Legal and sustainability implications

- 5.1 The proposed Policy a ensure appropriate alignment with the Ombudsman Code.

6. Recommendation

- 6.1 That Members approve the proposed new ‘Complaints Policy’ and procedure set out in **appendix 2**, for it come into effect on 1 June 2026.

Background papers for this report:

LGSGO Complaint Handling Code [Complaint Handling Code](#)

Appendices to this report:

Appendix 1: Existing Authority ‘Complaints Procedure’.

Appendix 2: Proposed Authority ‘Complaints Policy’ and procedure.

Contact Officer:

Richard Smith, Authority Solicitor and Monitoring Officer, (01439 772700)



Complaints Procedure

Your complaint will receive attention under one of the three stages of our complaints procedure listed below. You are encouraged to highlight your issue quickly to enable a speedy resolution.

If you are unhappy with the response you receive as a result of any investigation, please let us know and your complaint will be investigated at the next level.

Informal stage or more explanation

If you wish to discuss an issue or you simply wish to request an explanation for an action we have taken, please phone, write or e-mail us and request to be put in contact with the relevant individual or service directly; our officers will always try to resolve any concerns you may have at this initial informal stage.

Please note: To avoid an unnecessary waste of our resources, the Authority may opt not to elevate some complaints to the formal stages of the process. This may include complaints about the merits of a planning decision and other complaints which can be resolved by reasonable, alternative mechanisms. In all cases, we will fully explain our decisions.

Formal Stage

Stage 1

A Director will investigate your complaint and report their findings to you within 10 working days of us receiving your complaint. You will normally receive a letter explaining the findings of the investigation.

Stage 2

The Chief Executive (National Park Officer) will deal with the investigation of complaints which have already been considered at Stage 1, or are matters of such a serious nature that they warrant an investigation at this level. You will normally receive a response within 20 working days, to enable a more comprehensive investigation to take place if necessary.

The Chief Executive will have the option of referring complaints to the Finance, Risk, Audit and Standards Committee for confirmation of his findings, this may be done at any stage and will usually involve a delay in a final reply to the complainant.

Complaints about the Chief Executive

These complaints will be referred to the Chairman of the National Park Authority; he/she will arrange for an investigation to take place and then the matter will be considered by the Finance, Risk, Audit and Standards Committee.

Please note:

If we are unable to reply within these timescales you will be notified in writing. If appropriate a proposed solution to your complaint will be suggested.

Sometimes the Authority may decide to employ the services of a suitably qualified individual to help the officer investigate a complaint.

It is the policy of this Authority not to publish details of complaints or compliments. Information about your complaint or compliment will, however, be published in a confidential report to Members; a basic summary of their discussions in relation to this report will be made public.

Unreasonable complainant behaviour

The Authority values the feedback on our services that we receive through the complaints process and we are committed to dealing with all complaints fairly and impartially and to making our service as accessible as possible. In a minority of cases people pursue their complaint in a way that is unreasonable. They may behave unacceptably or be unreasonably persistent in their contacts and submission of information. This can hinder us in providing services and consume significant amounts of resource.

Local Government Ombudsman

If you are unhappy with the way the Authority has dealt with your complaint you may complain to the Local Government Ombudsman.

Further details are available on request from the National Park Office, at the Local Government Ombudsman website <https://www.lgo.org.uk/> or you can telephone the Advice Line on 0845 6021983.

You are usually required to exhaust the Authority's complaints procedure before referring the matter to the Ombudsman.

Occasionally you may be directed to the Ombudsman by the Authority before all the stages of the internal procedure have been exhausted. This will only be done where it is felt that nothing further will be achieved by dealing with the matter internally.

Useful information elsewhere

Local Government Ombudsman website - for the Local Government Ombudsman's Annual Review of the Authority

Appendix 2, Proposed Complaints Policy

1. Our aims

We want to give people who make a complaint a fair, consistent and clear procedure that resolves any problems in the delivery of our services. We will try where possible to achieve an outcome that is satisfactory for those who make a complaint. We will use the outcome of complaints as a means of monitoring our performance and improving our services.

We also want to have a process that respects and values diversity. We value all of the people who live in and visit the North York Moors National Park. We aim to remove any barriers to our services. As part of this we want to make sure everyone can access the Complaints Policy.

2. What is a Complaint?

It is important that we recognise the difference between a **Service Request** and a **Complaint**. We define these as follows:

Service Request

A request that the Authority provides or improves a service, or provides information about a service, or fixes a problem.

Complaint

An expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the Authority, its own staff, or those acting on its behalf, affecting an individual or group of individuals.

Each of these needs to be dealt with differently, which we will cover in the next two sections.

3. Making a Service Request

If you have a Service Request, the best way to take this forward is to speak to or email the member of staff dealing with the matter. If you do not know who this is, you can telephone us on 01439 772700, email us at general@northyorkmoors.org.uk or write to us at: North York Moors National Park Authority, The Old Vicarage, Bondgate, Helmsley, York YO62 5BP.

We will acknowledge a Service Request within five working days of receiving it, and we will always try and deal with it promptly. Where you raise a concern or matter with us and we think this is a Service Request, we will not deal with it as a Complaint. We will record it as a Service Request and make sure it is monitored and reviewed regularly and dealt with by the relevant department. But, if you are not happy with how we have dealt with the Service Request, you can still then make a Complaint.

4. Making a Complaint

If you do have a Complaint, you can raise this with us in any of the following ways:

- Email us at general@northyorkmoors.org.uk;
- Complete the online form link, [Online form](#)
- Call us on 01439 772700;
- Speak to a [Member of the Authority](#) or
- Write us a letter at North York Moors National Park Authority, The Old Vicarage, Bondgate, Helmsley, York YO62 5BP

If you make a Complaint, we will deal with this in accordance with the Complaints Procedure, as set out in the following two sections.

5. Our Complaints Procedure - Stage 1

Within five working days of receiving a Complaint, we will acknowledge it and let you know the name and contact details of the person who is dealing with your Complaint. That person will usually be either a Director of the Authority or a Head of Service.

We will aim to provide a full written response to the Complaint within ten working days of acknowledging receipt of it (subject to section 8 below about extending time limits). The response will tell you what we have decided to do and will set out clearly the reasons for this. With the response we will provide details of how, if you are not satisfied with our response, you can escalate the matter to Stage 2 of our Complaints Procedure.

6. Our Complaints Procedure - Stage 2

If all or part of your Complaint is not resolved to your satisfaction at Stage 1, you can ask for the matter to be escalated to Stage 2. Within five working days of receiving a request to escalate to Stage 2, we will acknowledge the request and let you know the name and contact details of the person who is dealing with it. That person will usually be either the Chief Executive or a Director of the Authority. It will always be a different person from the person who dealt with your Complaint at Stage 1.

We will aim to provide a full written response to an escalation request within twenty working days of acknowledging receipt of it (subject, again, to section 8 below). This response will be the Authority's final response. In it we will set out the following:

- Our understanding of the Complaint;
- Our decision on the Complaint;
- The reasons for any decisions made;
- The details of any remedy we are offering to put things right (where applicable);
- Details of any outstanding actions;
- Details of how, if you are not satisfied with our response, you can refer the matter to the Local Government and Social Care Ombudsman.

7. Still not satisfied? - What to do next

If, following our Stage 2 response, all or part of your Complaint is still not resolved to your satisfaction, you can refer the matter to the Local Government and Social Care

Ombudsman. The Ombudsman is an external organisation, separate from the Authority, which oversees the performance of local authorities and similar bodies and their response to Complaints.

8. Extending time limits

If a Complaint is complex or requires a particularly detailed investigation, or there are other valid reasons why we are not able to meet the time limits for a response set out above, we might need to extend those time limits. We will always notify you if we propose to extend the time limits, setting out the reasons for this and the revised date by which we expect to be able to give our full written response.

We will always limit any extension to a reasonable period and will try where possible to agree this with you. If you are not happy with the extension we are proposing and we are unable to agree this with you, you can refer the matter to the Ombudsman.

9. Special cases

We intend, wherever possible, to deal with Complaints under the Complaints Procedure set out above, but there are some exceptions:

- An appeal against a planning decision;
- A matter about which the person making the Complaint has started legal proceedings against the Authority;
- A matter about which the Authority has started legal proceedings;
- A Complaint that has already been heard by a court or tribunal;
- A Complaint that an individual Member of the Authority has breached our Members' Code of Conduct;
- A Complaint by a member of our staff about a Human Resources matter (but staff can still, as service users, make a Complaint under the Complaints Procedure about other matters);
- A Complaint by a local authority or other statutory or public body.

We will not deal with these matters under our Complaints Procedure, because there are other processes in place to deal with them. If we receive a Complaint which we believe should not be dealt with under our Complaints Procedure, we will notify the complainant of this when acknowledging the Complaint. At the same time we will set out the reasons for this and will notify the complainant of their right to refer our decision to the Ombudsman.

10. Accessibility

You may need us to make reasonable adjustments to be able to access our Complaints Procedure. Reasonable adjustments are changes to our work practices, whether temporary or permanent, which aim to avoid disadvantaging someone who has a disability, and to provide extra support where necessary.

Examples of reasonable adjustments may include:

- Allowing more time at each stage of the Procedure, for the person making the Complaint to respond;
- Allowing parties to communicate in writing or verbally if they need to;
- Providing our replies and information in a different format;
- Providing translation services.

If you need us to make reasonable adjustments at any stage to enable you to take your Complaint forward, please let us know.

You can also have a representative act for you to take your Complaint forward.

11. Unreasonable complainant behaviour

The Authority values all feedback that we receive, and we are committed to dealing with all Complaints fairly and impartially and to making our services as accessible as possible. However, sometimes parties pursue a Complaint in a way that is unreasonable. This can take up significant amounts of our time and resources and hinder us in providing our services.

We will deal with any such behaviour in accordance with our policy on the management of unreasonable complainant behaviour [[hyperlink](#)].

12. Putting things right

Where something has gone wrong, we will acknowledge this and set out the actions we have already taken, or intend to take, to put things right. These may include:

- Apologising;
- Providing an explanation, assistance or reasons;
- Taking action if there has been a delay;
- Reconsidering or changing a decision;
- Amending a record or adding a correction or addendum;
- Providing a financial remedy;
- Changing policies, procedures or practices.

Which of the above remedies is offered (or any other remedy offered) will depend upon the circumstances of the individual Complaint. We will always try to act reasonably and offer a remedy which reflects the impact on the individual of any fault on our part that is identified. In doing this we will take account of the good practice guides issued by the Local Government and Social Care Ombudsman.

13. Monitoring our performance on Complaints

We endeavour to learn lessons from the Complaints we receive and use them to improve our performance and services. As well as reporting to each quarterly meeting of the Authority's Finance, Risk, Audit and Standards Committee the outcome of Complaints determined within the preceding quarter, we will produce an annual report that analyses the Complaints by service area and the type and subject of Complaint. Within that report

we will include any actions taken or proposed to be taken to improve our service in the light of Complaints received, and any issues and trends arising.

The Director of Corporate Services will have overall responsibility for the operation of this Complaints Procedure and for overseeing the handling of Complaints.

14. Some general points about Complaints

The time within which Complaints are to be brought - It will help us in investigating a Complaint if the matter complained of is brought to our attention quickly. We might not be able to accept and investigate a Complaint if it is made more than 12 months after the matter complained of occurred.

Requests for clarification - Sometimes when we receive a Complaint, we may need to ask you to clarify elements of it. We will only do this where we need to, we will set out what we need clarifying, and we will give you a reasonable time to respond.

Help from others - Sometimes the Authority may decide to employ the services of a suitably qualified outside party, either to advise the Authority in its investigation of a Complaint or to handle the investigation.

Complaint about a Director - Any Complaint about a Director will automatically be escalated to Stage 2 and referred to the Chief Executive of the Authority.

Complaint about the Chief Executive - Any Complaint about the Chief Executive will automatically be referred to the Chairman of the Authority. They will arrange for an investigation to take place and following that investigation the Complaint will be referred to the Authority's Finance, Risk, Audit and Standards Committee. It is likely that, to enable this process to be followed, the time limit for responding to the Complaint will need to be extended as set out in section 8 above. There will be no internal "Stage 2" for such Complaints. The response to a Complaint about the Chief Executive will be the Authority's final response, but with the response we will include details of how you can refer the matter to the Local Government and Social Care Ombudsman.

What "written" means - Wherever in this Procedure we refer to things being "written" or "in writing", this includes email.

Useful links:

[Complaint Form](#)

[Home - Local Government and Social Care Ombudsman](#)

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

18 May 2026

Item 15, Health and Safety update

1. Purpose of the report

- 1.1 To update Members on health and safety activity since the February FRASC report.

2. Background

- 2.1 This quarterly report forms part of the Authority's approach to the formal reporting of Health and Safety matters to Members. Sharing this information enables Members to fulfil their scrutiny function in this key area.

3. Sickness absence

- 3.1 In the year to date, there have been 683.5 days of sickness absence. 54% of these days were for longer term absence (defined as over 20 days).
- 3.2 The Authority's target is 2% absence rate based on the Office for National Statistics. At the end of the year, the absence rate was 2.54% inclusive of long-term sickness absence. Excluding long-term sickness this rate is 0.85%. This demonstrates that our short-term absence is well managed.
- 3.3 There are members of staff who have had long term absence issues in year. All are being actively managed by the respective line managers with HR and Occupational Health support where necessary. One of these remains absent at 27 April 2026.
- 3.4 The top three reasons for absence are, Respiratory Illness (37%), Gastrointestinal Illness (13%) and Fever or General Malaise (11%).

4. Accidents, incidents and near misses

- 4.1 It has been welcome to see the near misses starting to be recorded more frequently towards the end of the financial year after efforts to communicate the need for reporting beyond just accidents. Work has been carried out with staff to understand the importance of near miss reporting to understand risk and this is showing in the reports received in the period.
- 4.2 Between 1 January and 31 March, there were 5 accidents reported, 3 incidents and 2 near misses.
- 4.4 Of the accidents, two are worthy of additional detail. The first related to work being undertaken by Authority staff on a site that had a number of crown holes (a collapse over underground mine workings caused where overburden falls into the void created by the mine workings). Trees were being marked out for planting

when a member of staff put their foot through a crown hole which was concealed beneath bracken and a rotted board. There was no injury, but it has highlighted the risk of working on sites known to have crown holes. The site of this hole was clearly marked and no-one else worked on the site until it had been fully reviewed, which included looking at aerial shots of the site, working closely with our archaeologist who has experience of such sites and reinspecting the site. Instructions were given that no-one should work the site alone, that all crown holes and their sloping sides should be avoided, not to step backwards at any stage and prod the ground ahead at all times, particularly on new parts of the site. It has highlighted the additional risk that comes with working these types of site, and that an assessment of the area should include the check for crown holes from maps and additional measures where they are present. This also includes where we have use of contractors, where they should also follow the same measures and precautions.

- 4.5 The second issue occurred at Sutton Bank in the exhibition space. A gentleman with limited mobility needed to rest. The benches don't have backs or handrails. The visitor misjudged taking a seat and fell off the side and onto the floor. He didn't suffer injuries, but it did highlight the need to undertake a review of seating to make sure that they are suitable for those who need to take a rest while visiting our centres.

5. Fire Safety report – Old Vicarage headquarters

- 5.1 At the end of March 2026, a fire safety review was conducted at the Old Vicarage in line with the legal requirement to carry out a full inspection every 5 years by an independent trained officer. North Yorkshire Council conducted the review and provided a report containing a wide range of recommendations in April 2026.

- 5.2 The key recommendations from the report are as follows:

- The second floor does not comply with fire safety standards, primarily due to the second fire exit down the ladder into the planning corridor. People should stop working on that floor.
- The 1st floor requires removal of electrical equipment and combustible materials from the protected routes.
- The fire exit through the post room and caretaker office needs closing or decluttering.
- Improvements to record keeping of tests needed for fire, legionella and asbestos. Increase in fire alarm testing and emergency lighting tests. Both are conducted in line with the law, but health and safety recommendation to test more frequently.
- Better written procedures and signage for fire evacuations plus training of sufficient fire marshals to cover the whole working week under hybrid working. Written processes for contractors working on site.
- Review of fire doors and voids between floors, with consideration for the listed status of the building.

- Review of fire load in server and plant rooms. Consider if all three kitchens are required as they provide additional fire risk on protected routes.
- Review all ladders in use and areas of working at height to ensure compliance with health and safety regulations.
- Consider security of the front entrance of the building.

5.3 The following actions have been undertaken at the time of the report.

- Staff working on the second floor have been moved to alternative offices.
- The first floor has been cleared of combustible materials and the photocopiers and printers moved into the Chapel, reducing the protected route risk on the first floor.
- The fire exit through the post room has been removed with the front and back exits being sufficient and much more practical as exits from the building. Signage adjustments have been made.
- A fire alarm test has been carried out. Weaknesses in the process have been noted. 15 volunteers have come forward to become fire marshals. Training is being lined up with St John's Ambulance to take place as soon as possible.
- The kitchens on the first and second floors have been closed with the main kitchen now acting for the whole building.
- Fire load in the server and plant rooms have been addressed and reduced.
- Cleaning materials are now being kept in areas away from protected routes.
- Ladders reviewed and replacements ordered. Changes to arrangements for storing of kit on the high shelving in the post room.
- White board noting name of anyone who is accessing storage on the second floor, so that the first-floor fire marshal will be aware in the event of an evacuation.

5.4 Actions to be taken over the next three months include:

- Full fire evacuation procedures and signage including trained fire marshals present each day.
- Review of fire doors and voids and agreed action plan or mitigation.
- Better recording system for regular checks.
- Improved information available for contractors when working on site.
- Implementation of desk booking system to move to hot desking brought forward to address the additional pressures from the loss of the 2nd floor.

5.5 A further update will be brought to the August FRASC meeting.

6. Health and Safety Action Plan 2026/27

6.1 The plan for 2026/27 can be found below.

Areas of focus	Progress
Including health, safety and wellbeing as part of annual performance management.	This will be delivered as part of the review of the appraisal process to ensure that a health and safety culture is included in the responsibilities of all members of staff.
Ensure training requirements are picked up in the training matrix.	A full training review is being undertaken to understand and update all of the requirements in roles for training for health and safety purposes. This will be followed by undertaking all required training where it cannot be evidenced and review the periodic requirements for refreshed training and what are legal requirements and those that we set as an Authority.
Deliver against the actions identified from the fire safety reports across all sites.	A number of actions have been identified with the fire assessments for the Old Vicarage and Botton Depot. Further assessments will be carried out shortly at our Visitor Centres. Implementing the findings in the report will be one of the key deliverables in 2026/27.
Basic requirements for an appropriate home office set-up. Staff audit their home office arrangements to ensure compliance with Health and Safety Executive Guidance.	This will be carried out early in 2026/27. This is carried forward from 2025/26. All staff working from home should review their working set up and confirm that they are happy with their working environment. If not, officers are able to work from the office if the set-up is not appropriate.
Tree baseline surveys and action plan.	The tree policy and process review has been completed in 2026/27 and tree surveys will be carried out by a contractor early in 2026/27. Teams will need to develop an action plan and carry out works in line with that.
Centralised reporting development.	A central sharepoint site has been developed, but the process of reporting and updating actions needs to be updated, including making it easier to update through use of automation. This needs to be a one-stop shop for all health and safety reporting, actions and reports. This includes a log of all required checks, evidence of reports being carried out. It will work in conjunction with Concerto, the NYC system, which is used to record work carried out under our NYC maintenance contract which carries out statutory works and checks.
New headquarters build	Ensuring health and safety compliance in the Helmsley headquarters and depot.

7. Financial and staffing implications

- 7.1 There are no significant additional financial or staff issues related to the contents of this report. An additional financial provision has been approved in the budget to undertake additional health and safety works including fire safety reports and follow up actions and tree survey works.

8. Legal and sustainability implications

8.1 Health and safety encompasses many legal requirements. The report covers fire safety reviews which by law should be carried out every 5 years which has been completed with a number of actions to follow up. Training requirements are also covered in the report, some of which are legal requirements. There is a need to ensure more centralised reporting to ensure we are legally compliant and carrying out the checks in a timely way. From a property perspective, our maintenance contract with NYC ensures that we comply with legal requirements for property checks and reviews. But health and safety recommendations can sometimes be an enhanced version of the law with additional checks and risks mitigation.

9. Recommendation

9.1 That Members note the contents of this report

Contact Officer:

Peter Williams

Director of Corporate Services (S151)

01439 772700

North York Moors National Park Authority

Finance, Risk, Audit and Standards Committee

Monday 18 May 2026

Item 16, Annual Treasury Management and Prudential Indicators Outturn report 2025/26

1. Purpose of the report

- 1.1 To present the results of the Treasury Management operations of the Authority for 2025/26 and the outturn position on Prudential Indicators.

2. Background

- 2.1 Treasury Management in Local Government is governed by the CIPFA Code of Practice on Treasury Management in the Public Services and in this context is the management of the Authority's cash flows, its banking and capital market transactions, the effective control of the risks associated with those activities and the pursuit of optimum performance consistent with those risks. The Authority has adopted the Code and complies with its requirements.
- 2.2 This report is submitted under the terms of CIPFA Code of Practice on Treasury Management and has been prepared in the context of the Annual Treasury Management Strategy for 2025/26 approved by the Authority in March 2025.

3. Treasury Management Strategy 2025/26

- 3.1 The expectation for interest rates incorporated within the Annual Treasury Management Strategy for 2025/26 was that Bank Base Rate would decrease over the course of the year, from an initial level of 4.50% in March 2025 to 3.75% in March 2026. Rate decreases have ultimately performed in line with the expectations set out in the strategy.
- 3.2 Based on the above, the Strategy adopted by the Authority for 2025/26 was as follows:

- a) Investment Strategy 2025/26

The Authority's investment priorities are firstly the security of capital and secondly the liquidity of its investments. The highest return (yield) will also be sought on investments provided that proper levels of security and liquidity are achieved. The investment risk appetite of the Authority is low in order to give priority to the security of investments.

The investment strategy was to maximise interest receipts by investing all cash balances until required for varying periods on the money market, commensurate with proper levels of security and liquidity and within the constraints of the approved Annual Investment Strategy (AIS).

b) Borrowing Strategy 2025/26

Consideration would be given to take advantage of the lowest borrowing rates available with forecast PWLB borrowing rates for under 10 years expected to be cheaper than longer term borrowing. The downside of such shorter-term borrowing is the loss of long-term stability in interest payments that longer term fixed interest rate borrowing provides. However, it was anticipated unlikely that the Authority would undertake borrowing in year.

4. Borrowing and Investment Rates in 2025/26

4.1 The movement in relevant UK market interest rates for the year was as follows:

Bank rate:

Date	Bank rate
1 April 25 – 7 May 245	4.50%
8 May 25 – 6 August 25	4.25%
7 August 25– 17 December 25	4.00%
18 December 25 – 31 March 26	3.75%

PWLB rate:

Bank rate		PWLB Borrowing rates			
-	-	5 year	10 year	25 year	50 year
-	%	%	%	%	%
June 2026	3.75	5.00	5.50	6.00	5.80
Sep 2026	3.75	5.00	5.50	6.00	5.80
Dec 2026	3.75	4.90	5.40	5.90	5.70
Mar 2027	3.75	4.80	5.30	5.80	5.50
June 2027	3.75	4.60	5.10	5.60	5.40
Sep 2027	3.50	4.40	4.90	5.40	5.20
Dec 2027	3.50	4.20	4.70	5.20	5.00
Mar 2028	3.25	4.20	4.70	5.20	5.00

Investment outturn 2025/26

4.2 Under the contractual arrangements with North Yorkshire Council for the investment of cash balances the Authority adopts the investment strategy approved by the Council. The net return achieved by the Council is closely monitored by the S151 Officer at the Authority.

4.3 The only financial investments made by the Authority in 2025/26 were the placing of funds on the money markets/other local authorities with institutions included in the Approved Lending List. The results of the Authority’s investment activities for 2025/26 were as follows:

Average Daily Balance	£8,328K
Interest Earned	£364k
Average Rate Achieved	4.38%

The interest receivable budget for the year was capped at £120k in the budget resulting in a £244k contribution to reserves for interest earned above the cap.

Borrowing outturns 2025/26

- 4.4 The Authority does not have any external loans in place and had no requirement to borrow in order to fund capital expenditure at this time. Despite this position, the possibility of borrowing is an option that the Authority has ensured is available to it when making decisions on the optimum way to finance capital expenditure.

5. Approved Lending List

- 5.1 The Approved Lending List as at 31 March 2026 is attached as appendix A.

6. Prudential Indicators

- 6.1 A list of the Authority's approved Prudential Indicators are shown in appendix B. A breach of the Prudential Limits set has part of the 2025/26 Strategy has occurred as a result of the one-off adoption in 24/25 of International Financial Reporting Standard 16 (IFRS 16), which amended the Treatment of all Authority Leases.
- 6.2 The full impact of IFRS 16 was not known at the time of the 25/26 Treasury Strategy, and the actual figure for the year is not calculated until the Statutory Accounts for the Authority are prepared. For the 26/27 Treasury Strategy and beyond, a margin to allow for flexibility in this figure has been included in the impacted Prudential Indicators, to allow for flexibility in this figure.

7 Financial and staffing implications

- 7.1 There are no direct financial or staffing implications from this report.

8. Contribution to National Park Management Plan

- 8.1 The Authority has a statutory duty to produce its annual treasury management outturn report. The underpinning purpose is to ensure the Authority considers the key financial risks associated with managing cash flows, prudent investment decisions, financing of capital spending plans, and to ensure that capital investment is prudent, affordable and sustainable in the long term.

9. Legal and sustainability implications

- 9.1 There are no legal issues as a result of this report.

10. Recommendations

- 10.1 That Members note the performance of the Treasury Management operation during 2025/26 and the outturn position on Prudential Indicators.

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Appendix A, North York Moors National Park Authority

Approved Lending List as at 31 March 2026

Maximum sum invested at any time (the overall total exposure figure covers both Specified and Non-Specified investments).

APPROVED LENDING LIST AS AT 31 March 2026

Maximum sum invested at any time (The overall total exposure figure covers both Specified and Non-Specified investments)

	Country	Specified Investments (up to 1 year)		Non-Specified Investments (> 1 year £40m limit)	
		Total Exposure £m	Time Limit *	Total Exposure £m	Time Limit *
UK "Nationalised" banks / UK banks with UK Central Government involvement					
Royal Bank of Scotland PLC (RFB)	GBR	90.0	365 days	-	-
National Westminster Bank PLC (RFB)	GBR				
UK "Clearing Banks", other UK based banks and Building Societies					
Santander UK PLC (includes Cater Allen)	GBR	80.0	6 months	-	-
Barclays Bank PLC (NRFB)	GBR	120.0	100 days	-	-
Barclays Bank UK PLC (RFB)	GBR		6 months		
Bank of Scotland PLC (RFB)	GBR	100.0	6 months	-	-
Lloyds Bank PLC (RFB)	GBR				
Lloyds Bank Corporate Markets PLC (NRFB)	GBR				
Goldman Sachs International Bank	GBR	100.0	6 months	-	-
Sumitomo Mitsui	GBR	100.0	6 months	-	-
Standard Chartered Bank	GBR	80.0	6 months	-	-
Handelsbanken	GBR	80.0	365 days	-	-
Nationwide Building Society	GBR	40.0	6 months	-	-
Leeds Building Society	GBR	40.0	3 months	-	-
Coventry Building Society	GBR	40.0	6 months	-	-
High Quality Foreign Banks					
National Australia Bank	AUS	40.0	365 days	-	-
Credit Industriel et Commercial	FRA	40.0	365 days	-	-
Landesbank Hessen-Thuringen Girozentrale (Helaba)	GER	50.0	365 days	-	-
DBS (Singapore)	SING	50.0	365 days	-	-
Bayerische Landesbank	GER	40.0	6 months	-	-
National Bank of Canada	CAN	50.0	365 days	-	-
Local Authorities					
County / Unitary / Metropolitan / District Councils		40.0	365 days	5.0	5 years
Police / Fire Authorities		40.0	365 days	5.0	5 years
National Park Authorities		40.0	365 days	5.0	5 years
Other Deposit Takers					
Money Market Funds		40.0	n/a liquid	-	-
Property Funds		5.0	365 days	5.0	10 years
UK Debt Management Account		150.0	365 days	-	-

Changes to Approved Lending List 1 April 2025 to 31 March 2026

Organisation	Original investment limit/term	Date amended	Revised investment limit/term	Reason	Quarter of change
Barclays Bank PLC	90m	18/11/2025	120m	Increase in Counterparty limits due to increase size of investment pool	Q2
Bank of Scotland PLC	80m	18/11/2025	100m	Increase in Counterparty limits due to increase size of investment pool	Q2
Goldman Sachs International Bank	80m	18/11/2025	100m	Increase in Counterparty limits due to increase size of investment pool	Q2
Sumitomo Mitsui	80m	18/11/2025	100m	Increase in Counterparty limits due to increase size of investment pool	Q2
Landesbank Hessen-Thuringen-Girozentrale (Heleba)	40m	18/11/2025	50m	Increase in Counterparty limits due to increase size of investment pool	Q2
DBS (Singapore)	40m	18/11/2025	50m	Increase in Counterparty limits due to increase size of investment pool	Q2
National Bank of Canada	40m	18/11/2025	50m	Increase in Counterparty limits due to increase size of investment pool	Q2
County/Unitary/Metropolitan /District Councils	30m	18/11/2025	40m	Increase in Counterparty limits due to increase size of investment pool	Q2
Police/Fire Authorities	30m	18/11/2025	50m	Increase in Counterparty limits due to increase size of investment pool	Q2
National Park Authorities	30m	18/11/2025	50m	Increase in Counterparty limits due to increase size of investment pool	Q2
Standard Chartered Bank	365 days	28/11/2025	6 months	The change in outlook has been predominantly driven by a change in scoring calibrations by the Ratings Entity	Q2

The above shows changes to the Lending List as at 31 March 2026 compared to 31 March 2025. It should be noted, however, that changes can be made on a daily basis in reaction to market sentiment, with maximum investment durations being adjusted accordingly.

Appendix B, North York Moors National Park Authority

Prudential Indicators update 2025/26

The Authority is required to comply with the CIPFA Prudential Code and set Prudential Indicators for the next three years to ensure that capital investment plans are affordable, prudent and sustainable.

During the financial year the Authority operated within the Treasury Limits and Prudential Indicators as set out in the Treasury Management Policy Statement and Annual Treasury Management Strategy for 2025/26.

As part of this Annual Treasury Management Report for 2025/26 it is therefore appropriate to report the 2025/26 outturn position on these Prudential Indicators compared with the last updated set of indicators, reported as part of the Authority's Treasury Management Strategy for 2025/26 presented in February 2025:

1. Statutory affordable borrowing limit for 2025/26

-	Borrowing	Other long-term liabilities	Total
-	£k	£k	£k
Initial figure approved February 2025	250	176.6	426.6
Actual limit reached during 2025/26*	0	564.6	564.6

*Please see paragraphs 6.1 & 6.2

2. Actual external debt

-	Borrowing	Other long-term liabilities	Total
-	£k	£k	£k
At 31 March 2025	0	580.8	580.8
At 31 March 2026	0	564.6	564.6

3. Ratio of capital financing costs to net revenue budget

-	%
2023/24 actual	0
2024/25 budget	0
Actual 2024/25 outturn	0

4. Capital expenditure actual and forecasts

-	£k
2024/25 actual	2,598
2025/26 budget	2,115
Draft 2025/26 outturn	2,750

5. Capital financing requirement as at 31 March 2026

-	Borrowing	Other long term liabilities	Total
Reported March 2025	£k	£k	£k
2024/25 actual	0	580.8	580.8
2025/26 budget	0	176.6	176.6
Actual 2025/26 Outturn *	0	564.6	564.6

*Please see paragraphs 6.1 & 6.2

6. External debt limits

-	Borrowing	Other long-term liabilities	Total
	£k	£k	£k
Authorised Limit for 2025/26	250	176.6	426.6
Operational Boundary for 2025/26	0	176.6	176.6
Actual 2025/26 Outturn*	0	564.6	564.6

*Please see Paragraphs 6.1 & 6.2

7. Interest rate exposures

-	Limits agreed March 2025 %	Actual position at 31/03/2026 %
Borrowing	-	-
Fixed	60 to 100	0
Variable	0 to 40	0
Investments	-	-
Fixed	0 to 30	0
Variable	70 to 100	100

8. Maturity structure of borrowing

Upper and lower limits for the maturity structure of borrowings are set to allow maximum flexibility:

Period	Lower limit	Upper limit
Under 12 months	0%	100%
12 months and within 24 months	0%	100%
24 months and within 5 years	0%	100%
5 years and within 10 years	0%	100%
10 years and above	0%	100%

9. Total principal sums invested for periods longer than 364 days

The agreed maximum sum for investment longer than one year was 20% of estimated core funds available for investment but there were no such investments in place at 31 March 2026.