AWDURDOD PARC CENEDLAETHOL BANNAU BRYCHEINIOG

BANNAU BRYCHEINIOG (BRECON BEACONS) NATIONAL PARK AUTHORITY

Dear Member

A meeting of the **Audit and Risk Committee** will be held on **Monday, 14 September, 2026** at **10:00 AM** when your attendance is requested.

Yours sincerely

Richard Griffiths

Interim Chief Executive

BANNAU BRYCHEINIOG NATIONAL PARK AUTHORITY BROADCASTS NATIONAL PARK AUTHORITY AND

PLANNING COMMITTEE PUBLIC MEETINGS LIVE ON YOUTUBE

www.youtube.com/BreconBeaconsNPA

Please ensure you mute your microphone during the meeting until the Chair invites you to speak.

Should there be a comfort break during the meeting please ensure your microphone is on mute and that your camera is switched off.

1 Election of Chair of Audit and Risk Committee

2 Apologies for Absence

To receive apologies for absence

3 Correspondence

To receive correspondence as, in the opinion of the Chair, is of such urgency as to warrant consideration

4 Declarations of Interest

To receive any declarations of interest from members relating to items on the agenda. Members' attention is drawn to the need to record their declarations verbally and in writing, specifying the nature of the interest.

If Members have declared an interest in an item please ensure that you inform the Chair when you are leaving the meeting, so that this can be recorded in the minutes.

5 Public Speaking

To give opportunity for members of the public to address the meeting in accordance with the Authority's Public Speaking Scheme.

6 Election of Deputy Chair of Audit and Risk Committee

7 Minutes

To approve the following minutes and authorise the Chair to sign them as a correct record:

Audit and Risk Committee 8 June 2026

8 Action Log

9 Audit Wales - Annual Audit Summary 2025

10 Draft Statement of Accounts 2025/26

11 Review of Risk Appetite Statement

12 Corporate Risk Register - Quarter 1 2026/27

13 Internal Performance Monitoring - Quarter 1 2026/27

14 Audit Recommendations Monitoring - Quarter 1 2026/27

15 Compliments, Complaints and Freedom of Information Report - Quarter 1 2026/27

16 Urgent Business

Business that the Chair considers of sufficient urgency and has been notified in advance.

DRAFT MINUTES OF BRECON BEACONS NATIONAL PARK AUTHORITY AUDIT AND RISK COMMITTEE MEETING HELD ON MONDAY 8 JUNE 2026

Present	
Cllr William Powell (Chair) Prof John Hunt Cllr Liam Cowles (Deputy Chair) Cllr Jeremy Davies Mr Craig Stephenson	
Officers in Attendance	
Richard Griffiths – Interim Chief Executive Officer Gemma Turner – Democratic Services Officer Olivia Duggan – Performance, Compliance and Risk Manager	
Also in Attendance	
Jeremy Saunders – Audit Wales Ceri Kwiecinski - Astari	
Agenda Item 1	**Apologies for Absence**
The Chair welcomed Members to the meeting and introduced Officers and external attendees, including representatives from Audit Wales and Astarti, the Authority's internal auditors. Apologies were received from Mr Simon Howarth.	
Agenda Item 2	**Correspondence**
None received	
Agenda Item 3	**Declarations of Interest**
No declarations were made.	
Agenda Item 4	**Public Speaking**
None received.	
Agenda Item 5	**Minutes**
Proposer: Cllr Jeremy Davies Seconder: Cllr Liam Cowles **RESOLVED:** To approve the following minutes and authorise the Chair to sign them as a correct record: Audit and Risk Committee 1 December 2025	
Agenda Item 6	**Action Log**
The Democratic Services Manager confirmed that all actions closed.	
Agenda Item 7	**Audit Wales - Audit Enquiries Letter 2026**

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The Committee received the Audit Wales Audit Enquiries Letter. The Chair welcomed Jeremy Saunders, Lead Auditor at Audit Wales, to the meeting and invited him to introduce the item. He explained that the Audit Enquiries Letter is issued annually by Audit Wales to seek specific assurances from management and those charged with governance regarding matters such as fraud, legality and other areas relevant to the audit process. He advised that the letter itself was a routine part of the audit process and that the primary focus for Audit Wales was the Authority's response to the enquiries raised.

Members sought assurance regarding the Authority's financial controls, particularly in light of increasing risks associated with online banking and electronic transactions. It was noted that some organisations had experienced a reduction in traditional safeguards as processes became more digitally based. Members welcomed the assurances provided by officers regarding existing controls.

The Interim Chief Executive Officer advised that where requests are received from suppliers to amend bank account details, verification procedures are always undertaken directly with the supplier before any changes are made.

Members considered the importance of whistleblowing arrangements as a key safeguard against fraud, collusion and other forms of misconduct. Members sought assurance that both officers and Members remained sufficiently informed about whistleblowing procedures and associated training.

The Interim Chief Executive Officer confirmed that training is provided and advised that a programme of policy review work was currently underway.

The Performance, Compliance and Risk Officer advised that the Authority's Whistleblowing Policy had been reviewed approximately 18 months previously and remained current, although it was due to be reviewed again in the near future as part of the ongoing programme of policy updates.

Members noted the increased public attention being given to cases of financial mismanagement and fraud within other organisations and welcomed the comprehensive assurances provided by officers in relation to the Authority's governance arrangements and internal controls.

Members noted the Audit Enquiries Letter and the responses submitted on behalf of the Authority by the Interim Chief Executive Officer and the Chair.

Agenda Item 8	**Audit Wales - Audit Plan 2026**

Audit Wales introduced the Audit Plan 2026 and outlined the proposed financial and performance audit work for the year ahead.

Audit Wales highlighted the key areas of financial audit focus, including management override of controls, the pension fund surplus, the valuation of land and buildings, senior officer remuneration and related party transactions. He advised that draft accounts were expected by the end of July, with audit work taking place during the autumn and concluding before the end of the calendar year. He also confirmed that a review of the Authority's planning service would form a key element of the performance audit programme.

Members welcomed the Plan and acknowledged the importance of the proposed focus on the planning function. The Chair also emphasised the importance of ensuring that audit arrangements remain proportionate and deliver value for money.

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The Interim Chief Executive Officer advised that the Authority continued to work towards meeting statutory reporting deadlines and had improved its timetable in recent years despite capacity challenges within the Finance Team. He confirmed that additional interim support had been secured and expressed confidence that the draft accounts would be completed by the end of July.
The Committee noted the pressures faced by smaller organisations in meeting audit deadlines and welcomed the progress being made.

Members noted the Audit Wales Audit Plan 2026.

Agenda Item 9	**Internal Audit - Annual Report 2025/26**

The Committee considered the Internal Audit Annual Report 2025/26. The Chair noted that the report represented the final annual report received from TIAA, following its period of service as the Authority's Internal Auditor. The Committee recorded its thanks to Elan Parry, most recently the Lead Internal Auditor, and to TIAA for their work and support provided to the Authority.

Members noted the Internal Audit Annual Report 2025/26.

Agenda Item 10	**Internal Audit - Draft Audit Strategy 2026-29**

The Committee considered the draft Internal Audit Strategy 2026-2029 and Internal Audit Plan 2026/27.
The Chair welcomed Ceri Kwiecinski from Astarti, the Authority's newly appointed Internal Auditors. The Committee noted its intention to develop a positive working relationship with internal auditors and suggested that a future training or briefing session for Members may be beneficial.

ACTION: Democratic Services organise a member briefing session with Astari, the Authority's internal audit providers.

Members welcomed the proposed programme of audit work and noted in particular the inclusion of reviews relating to risk maturity, data protection and information governance. It was noted that the Authority's approach to risk management had matured in recent years and Members welcomed the opportunity for an independent assessment of progress in this area.

In response to questions regarding audit resources, Astari advised that the proposed audit plan reflected the resources allocated by the Authority and that sufficient audit days had been assigned to provide the intended level of assurance and confirmed that any significant issues arising during the course of audit work would be discussed with officers and, where necessary, additional resources could be considered.

The Interim Chief Executive Officer advised that the Authority had a statutory duty to maintain an internal audit function and confirmed that, historically, the level of audit provision proposed had provided appropriate assurance. He noted that any requirement for additional audit resources would be reported to the Committee.

Astari further outlined their approach to developing an understanding of the Authority, which included engagement with senior officers, consideration of previous assurance work, corporate priorities and the Corporate Risk Register.

Members welcomed the auditors' existing experience of working with another Welsh National Park Authority and recognised the particular governance complexities associated with the Authority's multiple local authority partners and wider governance arrangements.

Proposer: Cllr Jeremy Davies
Seconder: Prof John Hunt
RESOLVED: To approve the Internal Audit Strategy for 2026 to 2029

Agenda Item 11	**Draft Annual Governance Statement 2025/26**

The Democratic Services Manager spoke to the Draft Annual Governance Statement 2025/26.
The Interim Chief Executive Officer reminded Members of the Authority's statutory duty to prepare an Annual Governance Statement as part of the annual Statement of Accounts. He advised that the Statement provided an assessment of the effectiveness of the Authority's governance arrangements during the year and would be subject to review by Audit Wales as part of the external audit process.
Members were advised that the document had been refreshed in both format and presentation and included acknowledgement of areas where further improvement and development remained necessary.
In considering the report, Members discussed the Authority's approach to risk management, governance and organisational resilience. Particular attention was given to cyber security and information governance, recognising the increasing prevalence and sophistication of cyber threats facing public sector organisations. Members acknowledged that significant controls and safeguards were in place but accepted that no organisation could provide absolute assurance against cyber incidents, making continual review and improvement essential.

Members raised concerns regarding public perceptions of the Authority's financial position, noting that comments continued to be made within local communities suggesting that the Authority remained in a position of financial difficulty. Whilst recognising that such comments were often made informally, he questioned whether sufficient progress had been made in addressing misconceptions arising from previous media coverage.

Members acknowledged the importance of ensuring that the Authority's financial position and achievements were communicated clearly and accurately to the public. It was noted that discussion had previously taken place at the recent full Authority meeting regarding the need to strengthen external communications and engagement with local and regional media.
The Interim Chief Executive Officer advised that the Authority's financial challenges and responses to them had been reported consistently through formal committee papers over

a number of years and that recent media coverage had not reflected any significant change in the Authority's financial position. He informed Members that the Executive Board had recently considered how best to improve communications with the media and the public and that a more proactive approach was being developed, including the issuing of press releases ahead of National Park Authority meetings where appropriate.
The aim would be to ensure that accurate and balanced information regarding the Authority's work, achievements and financial position was available to the public, whilst recognising that decisions regarding publication remained a matter for individual media outlets.

Members welcomed the discussion and recognised that public understanding of the Authority's work was important in maintaining confidence in its governance arrangements and decision-making processes. Members also highlighted the importance of transparency and noted the role of committee minutes in providing a clear and accurate record of discussions and decisions.
Following a detailed discussion, the Committee was satisfied that the Draft Annual Governance Statement provided an appropriate assessment of the Authority's governance arrangements and reflected both the progress made and the areas identified for further improvement.

Members of the Audit and Risk Committee reviewed the draft Annual Governance Statement for 2025/26 prior to finalisation and inclusion within the 2025/26 Statement of Accounts.

Agenda Item 12	**Corporate Risk Register - Quarter 4 2025/26**

The Committee considered the Corporate Risk Register for Quarter 4 2025/26. The Performance, Compliance and Risk Manager presented the report and advised that a review of the Authority's risk management framework was planned, informed by a scheduled Risk Maturity Audit. Members would be involved in shaping the revised framework.
Members noted the challenging risk profile facing the Authority, with nine of the ten corporate risks assessed as High or Very High, and five exceeding the Authority's risk tolerance levels. Key risks related to organisational capacity, financial sustainability, planning performance, workforce issues, climate pressures and reputational risk. It was noted that mitigating actions were in place, including recruitment to key posts, strengthened governance arrangements and work to diversify income streams.

Members discussed the ongoing financial pressures faced by the Authority and the importance of continuing engagement with Welsh Government regarding long-term funding challenges. It was noted that officers were actively exploring opportunities to increase non-core income while recognising the particular constraints faced by the Authority.
Officers outlined ambitions to develop a more dynamic approach to risk management, with risks monitored and reviewed more regularly across the organisation rather than solely through quarterly reporting. Members welcomed this approach and emphasised the importance of embedding risk awareness within the Authority's culture and decision-making processes.

Members noted the Corporate Risk Register for Quarter 4 2025/26.

Agenda Item 13	

The Committee considered the Audit Recommendations Monitoring Report for Quarter 4 2025/26. The Interim Chief Executive Officer advised that the report demonstrated positive progress in implementing audit recommendations, whilst recognising that a number remained outstanding and continued to be actively monitored.

Members noted that the report had recently been considered by the Finance and Performance Committee as part of a more joined-up approach to monitoring audit recommendations. Feedback from that Committee suggested that the current format, whilst comprehensive, could be streamlined to provide greater focus on outstanding and high-priority actions. Officers agreed to review the presentation of future reports to improve clarity and accessibility.

Officers highlighted that some outstanding actions, particularly those relating to property and asset management, had been affected by ongoing recruitment difficulties. Members noted the challenges in recruiting to specialist posts.

During discussion, Members also noted the importance of improving visitor data collection and analysis to support informed decision-making and welcomed the contribution that the recently adopted Destination Management Strategy would make in addressing this area.

Members noted the Audit Recommendations Monitoring Report (Quarter 4 2025/26).

Agenda Item 14	**Compliments, Complaints and Freedom of Information Report - Quarter 4 2025/26**

The Democratic Services Manager presented the Compliments, Complaints and Freedom of Information Report for Quarter 4 2025/26 and highlighted the importance of ensuring that compliments received by Members and officers are recorded centrally to enable accurate reporting.
Members noted the continued improvement in complaint handling and Freedom of Information (FOI) performance. The Authority had achieved a 94% compliance rate for responding to FOI requests within the statutory timescale of 20 working days, representing a significant improvement on the previous year. The Committee commended officers for this achievement and recognised the considerable effort made across the organisation to improve performance.

The report highlighted that the majority of complaints received during the year related to planning matters, with a smaller proportion associated with tourism-related issues such as parking and fly-tipping. Members noted that a number of upheld complaints related to the same matter, which had influenced the overall statistics.

Members were advised that a proportion of FOI requests received were marketing or data-gathering enquiries which nevertheless required a formal response under the legislation, creating an additional demand on officer time and resources.

Members welcomed the broad range of compliments received during the quarter, recognising positive feedback for staff across a variety of service areas, including warden services, planning and partnership working. The Committee welcomed the evidence of positive customer service and professionalism demonstrated by officers.

Members noted the Compliments, Complaints and Freedom of Information Report for Quarter 4 2025/26.

Agenda Item 15	**Urgent Business**

No urgent business was raised.

Agenda Item 13	**Access to Information**

Proposer: Prof John Hunt
Seconder: Cllr Jeremy Davies
RESOLVED: to agree that pursuant to the provisions of Section 100A of the Local Government Act 1972, the public be excluded from the Meeting for the following item of business on the grounds that there would be disclosure to them of exempt information as defined in paragraphs 12, 13 14 and 18 of Part 4 of Schedule 12A of the above Act and the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

Item 13-1: Legal Risk Register
The Interim Chief Executive presented the Legal Risk Register to 31st March 2026. Member and Officers discussed the position of the Authority regarding current legal risks.

DRAFT

END OF ITEM

Awdurdod Parc Cenedlaethol Bannau Brycheiniog

Bannau Brycheiniog National Park Authority

Action Log – Audit and Risk Committee

	Minute Ref	Action Required	By whom	Timescale	Status	Progress
10-3-25	9	Provide members with details regarding the contract process in relation to sustainability and deforestation.	DS	As soon as reasonably possible	Closed	DS discussed with Commercial Manager and Chief Finance Officer. Response circulated to Members of Audit and Risk Committee May 2025
	12	Democratic Services to arrange workshop to review risk appetite.	DS	Following the meeting	Closed	Members will have an opportunity to review the risk appetite at the upcoming Member Development Day on 19th June 2025
2-6-25	11	Update the audit recommendations monitoring report to reflect the current position and include the recent financial sustainability review recommendations.	CE/DS	Following the meeting	Closed	Audit Recommendations Monitoring spreadsheet thoroughly reviewed and updated by CE/DS. Recent audits now reflected within report.
	13	Review the Risk Register following Member and Executive Board review sessions and update as necessary.	CE/DS	Ahead of the next meeting	Closed	Members reviewed the Risk Appetite on 18/6. CE update risk register in line with feedback from Member session on 18 June.
	13	Provide Members with a copy of the Safeguarding Policy	CE/HR	Following the meeting	Closed	DS consulted HR and shared policy with Members 3/7
11-7-25	4	Chief Executive to draft a letter from the Chair of Audit Committee to Audit Wales requesting clarity on what further action they are anticipating	CE	Following the meeting	Closed	Letter drafted and to be shared with the Chair of the Authority and Chair of Audit and Risk. Sent 7 October 2025.

Awdurdod Parc Cenedlaethol Bannau Brycheiniog

Bannau Brycheiniog National Park Authority

		from the Authority in order to consider that the statutory recommendations have been completed.				

END OF ITEM

Bannau Brycheiniog

MEETING	Audit and Risk Committee		
DATE	14th September 2026		
REPORT TITLE	Audit Wales – Annual Audit Summary 2025		
REPORT BY	Gemma Turner, Democratic Services Manager		
PURPOSE	Note the contents of the Audit Wales Annual Audit Summary for 2025		
EXEMPT INFORMATION	YES ☐ - *See Section 1A* NO ☒ - *this report does not contain information identified as confidential or exempt.*	**DECISION REQUIRED**	YES ☐ NO ☒ - *this report is for noting*

INTEGRATED ASSESSMENT REQUIRED?	☐ YES ☒ NO

RECOMMENDATIONS
Note the contents of the Audit Wales Annual Audit Summary for 2025

EXECUTIVE SUMMARY
The 2025 Annual Audit Summary summarises the main findings from the 2025 audit work undertaken by the Auditor General for Wales to fulfil their responsibilities under the Public Audit (Wales) Act 2004 and the Well Being of Future Generations (Wales) Act 2015. The Auditor General must provide an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects. The audit team has also assessed whether the Park Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, and has acted in line with the sustainable development principle. In doing so, the audit team reviewed the Authority's arrangements to support its financial sustainability, as set out in the audit plan. Audit Wales issued a letter to the Chair of the Authority's Audit and Risk Committee in which they confirmed that they consider the Auditor General's statutory recommendations to the Authority, in 2021, to be complete.

BACKGROUND DOCUMENTS
Appendix One: Audit Wales Annual Audit Summary 2025

REPORT APPROVAL	
Senior Officer: Richard Griffiths	Comments:

Archwilio Cymru
Audit Wales

Brecon Beacons National Park Authority – Annual Audit Summary 2025

Date issued: February 2026



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

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

Introduction



Adrian Crompton

Auditor General for Wales

I am pleased to share my Annual Audit Summary for Brecon Beacons National Park Authority (the Park Authority). It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My audit team has also assessed whether the Park Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, and has acted in line with the sustainable development principle. In doing so, my audit team has reviewed the Council's arrangements to support its financial sustainability. As set out in my audit plan, these reviews have been carried out in line with the International Organisation of Supreme Audit Institutions (INTOSAI) standards. We also issued a letter to the Chair of the Authority's Audit and Risk Committee in which we confirmed that we consider the Auditor General's statutory recommendations to the Authority, in 2021, to be complete.

The detailed audit findings for each of my reviews are set out in the respective reports which my audit team have presented throughout the year. The performance audit reports are available on the Audit Wales website and further links are available in the summary.

The Annual Audit Summary should be shared with Park Authority Members, as those charged with governance. I will then make the summary available to the public on the Audit Wales website.

I would like to extend my gratitude to the Park Authority's officers for their help and cooperation throughout my audit.

Your audit at a glance



I received the draft accounts on 27 August 2025, after the agreed deadline of 30 June 2025. The quality of the draft accounts and working papers was generally good.



I issued an unqualified opinion on the accounts. There were no uncorrected misstatements in the accounts; and there were no significant issues to report.



My performance audit work found that the Authority understands its financial position is unsustainable unless action is taken but had not yet taken action to address it.



My audit team made two recommendations to the Authority which focus on the themes of financial planning and the accounting for capital commitments.



My audit team has completed the audit work as set out in my Audit Plan for 2024-25.

Audit of accounts findings

Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets/reserves, total comprehensive income and expenditure, and cash flows. My annual audit of those accounts provides an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My responsibilities in auditing the accounts are described in my Statement of Responsibilities publications, which are available on the Audit Wales website.

The draft accounts were presented for audit on 27 August 2025. This was after the deadline of 30 June 2025 set by the Welsh Government. The quality of the draft accounts presented for audit was generally good.

My audit opinion

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the park Authority Members on 10 December.

Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work. There were no uncorrected misstatements.

There were no other significant issues to report.

My work did not identify any material weaknesses in internal controls (as relevant to my audit). I made one recommendation for improvement, relating to the records in place for the Park Authority's capital commitments. I also reported an update on my recommendations made the previous year, highlighting that some of them are ongoing and remain under my review.

The Park Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They

were also consistent with the financial statements and with my knowledge of the Park Authority.

I concluded that the Park Authority's accounts were properly prepared and materially accurate, and I issued an unqualified audit opinion on them.

Audit completion

I issued the certificate confirming that the audit of accounts for 2024-25 was completed on 11 December 2025.

Performance audit findings

Financial sustainability

My team looked at the Authority's financial sustainability. This included a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.

I found that the Authority understands that its financial position is not sustainable but had not yet taken action to address it. Officers had set out clearly that the Authority has a structural deficit that needs to be addressed. However, the Authority lacked a clear approach to address its anticipated budget gap or to improve its financial sustainability.

I made one recommendation focused on putting in place medium-term financial planning arrangements to determine and set out how it will address its anticipated budget gap.

Audit quality

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

We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our Audit Quality Report 2024.



Our People

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



Arrangements for achieving audit quality
Selection of right team

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



Independent assurance

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

Further information

Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

Visit our website to find:



Our publications which cover our audit work at public bodies.



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



Data tools to help you better understand public spending trends.



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



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

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Archwilio Cymru
Audit Wales

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We welcome correspondence and telephone calls in Welsh and English.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

END OF ITEM

Bannau Brycheiniog

MEETING	Audit and Risk Committee		
DATE	14th September 2026		
REPORT TITLE	Draft Statement of Accounts 2025/26		
REPORT BY	Richard Griffiths, Interim Chief Executive/S151		
PURPOSE	That Members note the contents of the draft Statement of Accounts as enclosed.		
EXEMPT INFORMATION	YES ☐ - *See Section 1A* NO ☒ - *this report does not contain information identified as confidential or exempt.*	**DECISION REQUIRED**	YES ☐ NO ☒ - *this report is for noting*

INTEGRATED ASSESSMENT REQUIRED?	☐ YES ☒ NO

RECOMMENDATIONS

That Members note the contents of the report and the Draft Statement as enclosed.

EXECUTIVE SUMMARY

The 2025/26 draft Statement of Accounts, produced in accordance with International Financial Reporting Standards as interpreted by CIPFA and the Accounts and Audit (Wales) Regulations, have been published on the Authority's website. The authorised draft is presented here to the Committee to provide an opportunity to consider the document. Audit Wales are expected to carry out the accounts audit between October and December 2026, with the exact date to be determined.

The audited statement will be approved by the authority at a date to be confirmed on conclusion of the audit and then published in its final version.

PURPOSE OF REPORT AND REASON FOR RECOMMENDATION(S):

<u>CIPFA Accounting Standards - impact on the presentation of the Authority's draft income and expenditure and balance sheet.</u>

The Accounting Standards are applied across all private and public sector bodies with the aim of increasing the comparability and consistency of accounts internationally and between sectors. The body which sets the standards for local authority accounting in the UK (The Chartered Institute of Public Finance and Accountancy, CIPFA) effectively prescribes the format in which authorities must produce the accounts and, although National Park Authorities are much smaller bodies, they are required to follow the same format and timetable for production and audit. In some instances, the Regulations require a different accounting treatment from that specified in the Standards and, where this is the case, adjustments have been made and explained in the Statement as required by CIPFA.

Main Feature of the Statement

The Statement of Accounts comprises:

The Narrative Report – an introduction to the Statement and comparison of actual and budgeted performance during the year. The Report is not audited but must be included to provide the reader with some background information and analysis of financial performance in the year.

The Statement of Responsibilities for the Statement of Accounts – which sets out the role of Management and Members in the production of the Statement.

The Comprehensive income and Expenditure Statement - the income and expenditure during the financial year, accompanied by notes which explain the figures in greater detail as required by the CIPFA code of practice. This is supplemented by the Expenditure and Funding Analysis which explains the adjustments between the management and financial accounts on a departmental basis.

The Balance Sheet - the assets and liabilities, cash held and amounts set aside in reserves at the financial year-end. Notes are provided to give further details of specific balances where required by the CIPFA code of practice.

The Statement of Movements in Reserves – shows the total gains and losses to the Authority during the year, including the effect of actuarial gains and losses on the pension fund and valuation gains and losses on fixed assets. It distinguishes between usable reserves which represent cash funds held by the Authority and unusable reserves, which are created for accounting purposes only (an example being the negative Pensions Reserve, which balances to the Pensions Liability)

The Cash Flow Statement - expenditure and income for the financial year, excluding all amounts owed or receivable. Further explanation is provided in the notes to the statement.

Notes to the Statements – further details explaining, for example the purposes of reserves, changes in asset values and the basis used to calculate the Authority's pension fund liability as well as providing further information on other material elements of the Statement. The principles behind the methodologies used to produce the Statements are described in the **Accounting Policies** which constitute Note 1.

The Statements are produced in round £000's. This leads to some rounding differences in casting across the statements arising from the complexity of the presentation required and the interrelationships between the various statements and notes.

The actual cost of running the Authority as represented in the management accounts is prepared on a different basis to that of the Comprehensive Income and Expenditure Statement as included in the Statement of Accounts. The most significant differences between management reports prepared for Members and the Comprehensive Income and Expenditure Statement are:

• **The treatment of the year's pension costs;** actual pension costs paid in the year are replaced by accounting entries based on an actuarial review of the Authority's share of future earnings and liabilities of the Powys Pension Fund. The pension cost figures for accounting purposes are

also subject to very large fluctuations between years. Impacting both the Authority's accounting surplus and net assets/(liabilities).

• **The treatment of the Authority's net share of Powys Pension Fund assets and future obligations;** on the Balance Sheet, the largest single item is the net liability relating to the Pension Fund – this is a recurring item which is calculated by the funds actuary and balanced in the accounts by a notional negative reserve of the same amount. The substantial increase in the liability (the net difference between the long term asset values and long term liabilities of the pension fund is due to an increase in the present value of the Authority's obligations under the Pension Scheme.

• **Capital charges associated with the Authority's Property, Plant and Equipment** of some appear in the Statement but not in management accounts, as they are not chargeable to the taxpayer.

• **Expenditure and income.** Internal recharges from one department to another, e.g. for room hire or stock supplied are excluded from total income figures and instead reduce the expenditure of the department providing the service.

• **Unusable Reserves** are notional amounts built up on the Balance Sheet to balance revaluations of property plant and equipment, pension fund liabilities, etc. they do not represent actual funds and can be negative.

RELATION TO AUTHORITY PRIORITIES				
CLIMATE ☒	**WATER ☒**	**NATURE ☒**	**PEOPLE ☒**	**PLACE ☒**
The Statement of Accounts is one of the ways in which the Authority demonstrates good financial management and provides accountability for the way in which it has used the public funds entrusted to it.				

RISK MANAGEMENT
The audit process is designed to ensure that the public can have confidence in the quality of the Statement of Accounts and to minimize the risk that the financial position of the Authority has been materially miss-stated.

CONCLUSION AND NEXT STEPS
That Members note the contents of the report and the Draft Statement as published.
BACKGROUND DOCUMENTS
Appendix One: Draft Statement of Accounts 2025/26

REPORT APPROVAL	
Senior Officer: Richard Griffiths	Comments: Approved

AWDURDOD PARC CENEDLAETHOL BANNAU BRYCHEINIOG

BRECON BEACONS NATIONAL PARK AUTHORITY

Bannau Brycheiniog

Statement of Accounts

for the year ended

31st March 2026



BRECON BEACONS NATIONAL PARK AUTHORITY
STATEMENT OF ACCOUNTS 2025/26

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NARRATIVE REPORT

1. INTRODUCTION

Brecon Beacons National Park Authority is now three years into working with partners and other stakeholders to deliver the vision and missions of our National Park Management Plan *Dyfodol y Bannau*. Overall, some good progress is being made both with delivery and with the push to address issues of financial sustainability and to ensure appropriate capacity and capability within the Authority itself.

Highlights this year have included continuing to progress the Local Development Plan; significant work with partners to develop a new destination website, *Visitor information - Bannau Brycheiniog* and alongside this consulting on our approach to sustainable tourism; continuing the important work to address the health of the River Usk through the Usk Catchment Partnership; focusing on nature recovery at landscape scale and investigating potential funding models for this work; continuing to showcase our international designations and their importance for all our work, from engaging visitors to understanding the impact of climate change on our landscape and heritage.

Important day to day work has continued, from bringing groups of all kinds into our landscape to discover, recover and be inspired and informed to delivering our local planning services and restoring our peatland. In many aspects of our work, we have been fortunate to have the time and commitment of our volunteers, and we continue to work with a wide range of partners whether statutory or the many community organisations and groups.

These Statements are produced to inform stakeholders, funders, Members of the Authority and the public about the financial performance and standing of the Authority. This Narrative Report gives a summary of the Statement of Accounts. It contains key financial information including a summarised revenue account, in addition to supporting information, to set out the cost of services and how costs were funded.

The Authority is required by law to produce an annual Statement of Accounts in accordance with proper accounting practices as laid down by the Chartered Institute of Public Finance and Accountancy (CIPFA) in its Code of Practice on Local Authority Accounting 2025-26 (the Code). It is also required to comply with the Accounts and Audit (Wales) 2014 Regulations, as amended, and the Accounts, Audit (Wales) (Amended) Regulations 2018 and Public Audit (Wales) Act 2004, as amended.

This Narrative provides a brief explanation of the more significant matters reported in the accounts. Accounting statements are set out on later pages and consist of: -

A Statement of Accounting Policies - the basis upon which amounts have been included in the accounts using accepted accounting principles.

The Core Financial Statements

- **The Comprehensive Income and Expenditure Statement (CIES)** - the income and expenditure during the financial year, accompanied by notes which explain the figures further. The Code requires that this statement is structured and is in line with the service breakdown of income and expenditure reported by the Authority. The CIES therefore reports an analysis of expenditure and income by Directorate.
- **The Statement of Movements in Reserves** – shows the movement in year on reserves held by the Authority, analysed into 'usable' reserves and 'unusable' reserves. The statement shows the true economic cost of providing the authority's services and how those costs are funded from the various reserves held.
- **The Balance Sheet** - the assets and liabilities, cash held, and amounts set aside in reserves at the financial year-end. Notes are provided to give further details of specific balances.
- **The Cash Flow Statement -** shows the changes in cash and cash equivalents of the Authority during the reporting period. Further explanation is provided in the notes to the statement.

The responsible finance officer signed the statement of accounts on 19/8/2026. Significant events after the Balance Sheet date and up to the date of approval have been considered in preparing the Statement. The Statement has been audited by the Auditor General for Wales, and a copy of his report is published with the Statement when this becomes available on completion of the audit. The Authority is also required to publish a Governance Statement. For further information and explanation of items in this document, please contact the Authority's Finance team finance@beacons-npa.gov.uk

2. ABOUT BRECON BEACONS NATIONAL PARK AUTHORITY

The Authority covers 520 square miles and is one of three National Parks in Wales. The Authority became an independent Special Purpose Local Authority with effect from 1st April 1996 and has two statutory purposes and one duty:

Purposes:

- To conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park.

- To promote opportunities for public enjoyment and understanding of the special qualities of the National Park.

Duty:

- To foster the economic and social well-being of communities living within the National Park.

We are a special purpose local Authority. The Bannau Brycheiniog National Park Authority is governed by 18 Members appointed by our constituent Local Authorities (12 Members) and Welsh Government (6 Members). The Members are responsible for setting the strategic direction and priorities through the National Park Management Plan, taking into account the Term of Government Remit Letter from Welsh Ministers.

The Authority is the statutory Local Planning Authority for the area and is responsible for preparation of the Local Development Plan and determining planning applications.

Each year the Authority is required to publish a Corporate Plan setting out how it intends to employ its resources for the coming year to fulfil the purposes and duty in line with its current Management Plan for the Brecon Beacons National Park 2022-2027. A review of the Authority's performance against the Corporate Plan is carried out annually. These documents are published on the Authority's website www.beacons-npa.gov.uk

3. INCOME AND EXPENDITURE

The gross cost to the Authority of providing its services, as reported to Members during the year for management purposes was £8,813k. The table below summarises expenditure and sources of funding and shows that £325k net was transferred from Reserves to support total income of £8,488k.

The Welsh Government sets the Authority's approved level of net revenue expenditure for the year and pays 75% of this in National Park Grant. The remaining 25% can then be raised by the Authority by issuing a levy on the constituent Unitary Authorities. These are: Powys County Council, Carmarthenshire County Council, Monmouthshire County Council, Rhondda Cynon Taff County Borough Council, Merthyr Tydfil County Borough Council, Blaenau Gwent County Borough Council, and Torfaen County Borough Council. The Welsh Government provides specific revenue and capital funding for priority project delivery. Where this cannot be fully applied in the year in which it is received, it is held in an earmarked reserve and applied in future years.

Locally generated income and specific grants are allocated to individual services and are offset against the expenditure on those headings to arrive at the total net budgets and costs as reported to those responsible for management of the Authority. The table below shows how the net cost of services is derived from gross income and expenditure (see Note 1, Expenditure and Funding Analysis for a reconciliation of amounts reported to management on a directorate basis to the totals reported on the Comprehensive Income and Expenditure Statement).

The net costs for each service in the Comprehensive Income and Expenditure Statement include depreciation (the cost of wear and tear on buildings, equipment, etc.). Adjustments are also made for pension costs in accordance with the International Accounting Standard 19: Retirement Benefits (IAS 19). These technical adjustments are intended to bring the Authority's accounts into line with UK Generally Accepted Accounting Policies. They indicate the full cost to the Authority in the relevant financial year of meeting all future commitments to its current and former employees under the Local Government Pension Scheme.

These adjustments do not affect the net revenue spend of the Authority, paid for by the Welsh Government and local taxpayers, supplemented by income generated by providing services. For a full explanation of the basis for the charges under IAS 19, see Note 30. The adjustments are not included in the budgeted figures as they have no impact on the cost of the Authority's operations for management purposes.

The pension assets of the Authority not recorded in the Balance Sheet were £31.8m (£29.7m as at 31/3/25) and liabilities of £26.7m (£24.5m as at 31/3/25), with an unrecognised net asset of £5.1m. In the CIES, the actuarial assessment of the Authority's assets and liabilities in the Fund has produced a net actuarial loss of £0.21m; last year an actuarial loss of £0.02m was advised.

Comparison of actual income and expenditure: Current and previous financial years

	2025/26 £000	**2024/25 £000**
National Park Grant	3,340	3,499
National Park Levy	1,088	1,036
Government Grants and Contributions	2,682	2,285
Fees, Charges and other Service income	1,221	1,275
Interest Receivable	157	174
Total Income	**8,488**	**8,269**
Employee Expenses	5,187	4,902
Other Service Expenses	3,626	3,436
Total Expenditure	**8,813**	**8,338**
Transfers to/(from) Reserves	(325)	(69)
Total Expenditure after net transfers to/from Reserves	**8,488**	**8,269**
Net (cost)/income of Services (Contributions to/from General Fund)	**0**	**0**

The 2025/26 National Park core Revenue Grant from the Welsh Government, together with the associated Levy funding, increased by 1.6% compared with 2024/25 levels, placing continued pressure on all directorate budgets.

The total in year grant funding from all providers increased from £6.8m in 2024/25 to £7.1m in 2025/26 with details of the sources of grant funds contained in Note 9 to the Statements of Accounts. Fees, charges and services income slightly decreased during the year.

Overall expenditure for the Authority of £8,813k increased by £475k, (5.4%), from 2024/25. Employee related expenses represent nearly 60% of the annual expenditure and, with a salary uplift of 3.2%, costs exceeded the growth in core funding. Despite these financial pressures, the Authority was able to reduce its planned deficit during the financial year, resulting in lower reliance on reserves than originally anticipated.

Capital grants from various sources were successfully applied for during the year, and the Authority spent £1,033k on capitalised assets, details of which are shown in the Non-Current Assets (see Note 14: Property, Plant and Equipment and Note 15: Intangible Assets).

The Welsh Government 2026/27 Budget was published on 20th January 2026 and approved on 27th January 2026 and showed an increase of 4.01% in the National Park Grant. Including the levy this will result in an overall increase of £175k in core funding for 2026/27.

Earmarked reserves allow the Authority to set aside contingency funds to meet future commitments, such as the costs of Project Support, the Local Development Plan Enquiry and Sustainable Landscapes Sustainable Places Fund commitments. These reserves are used where the timing of funding receipts does not match the financial year of the related expenditure.

The Authority's total usable reserves decreased between 31 March 2025 and 31 March 2026; from £3.090m to £2.865m. Most of these reserves are ring-fenced for specific project work and other commitments. However overall, £267k of earmarked reserves were applied during the year to fund revenue and capital activities.

A comparison between the budgeted and actual income and expenditure account by service for 2025/26 is produced below. The table is in line with CIPFA's current Code of Practice, which requires authorities to account for expenditure and income in the same objective structure as is used for reporting to management.

To enable comparisons between the revised budget and the outturn, year-end recharges for capital charges (depreciation), accumulated absences and actuarially assessed pension scheme costs (in accordance with international accounting standards) have been applied to the budget figures to give an adjusted total.

Summary of principal variances between 2025/26 budget as adjusted and the Statement of Accounts.

Net Service Costs	2025/26 Adjusted Budget* £000	2025/26 Out-turn* £000	2025/26 Variance against adjusted Budget £000
Chief Executive's Office and Communications	508	423	(85)
Nature and Climate Change	1,701	1,402	(299)
Planning and Place	2,230	2,165	(65)
Support Services Department	1,199	1,079	(120)
Adjusted net cost of services*	**5,638**	**5,069**	**(569)**
Interest received	(150)	(157)	(7)
National Park Grant (Welsh Government)	(3,265)	(3,340)	(75)
National Park Levy (Constituent Authorities)	(1,088)	(1,088)	0
Capital Grants	0	(1,034)	(1,034)
Transfer to/(from) Reserves*	(948)	(165)	783
Adjusted net income	**(5,451)**	**(5,784)**	**(333)**
Accounting Adjustments reversed	(187)	673	860
Net Deficit /(Surplus)	**0**	**(42)**	**(42)**

*Adjusted to include notional depreciation, accounting standards adjustments for pension costs and other elements required by CIPFA for accounts preparation.

The above table shows that the Authority's net cost of services for the 2025/26 financial year of £4,911k was £569k (10%), below the revised budget of £5,480k. The underspend against budget was primarily due to a significant number of staff vacancies being held across the Authority during the year. While the nationally agreed pay award exceeded the level originally anticipated, the savings generated from vacant posts more than offset this, resulting in an overall saving on salaries of £419k.

In addition, the Authority benefited from higher than budgeted income from filming activities and increased car park revenue across increased at all locations, due to stronger visitor numbers during the summer season. The rise in visitor numbers also had a positive impact on retail income streams. Whilst increased footfall was a key factor, improvements to the Authority's commercial offering also contributed to the growth in retail income. As

a result of these factors, the Authority did not have to draw upon reserves as originally anticipated.

Significant Variances by directorate reported to Management

Chief Executive's Office and Communications (£85k Underspend)
Chief Executive's Office and Communications' total directorate spend of £423k was £85k or 17% below the budget of £508k. Expenditure within the Chief Executive Department expenditure was below budget as Democratic Services had savings of £37k mainly due to a vacant post. The post was replaced as duties were reallocated amongst the remaining team members. The underspend was also impacted as a previous debt of £46k was recovered and additional Welsh Government grants were received to support corporate strategic and organisational development.

Nature and Climate Change (£299k Underspend)
Within the Nature and Climate Change directorate actual net expenditure of £1,402k compared to a budget of £1,701k, £299k or 18% below budget. Employment costs within the directorate were £141k under budget, predominantly due to vacancies. During the year the Authority received £1,667k in grant funding which was allocated to this directorate. The grants included; £504k under the W.C.V.A. Local Places For Nature Fund scheme, £830k from the Welsh Government Sustainable Landscapes Sustainable Places grant and funding from other sources including the UK Government Shared Prosperity Fund and the Access Improvement grant from NRW. A proportion of this grant funding was allocated to overhead recovery (up to 15%, depending upon the fund), which also contributed significantly to the 25/26 underspend.

Planning and Place (£65k Underspend)
Total staffing costs of £2,342k across the Planning and Place directorate was £216k below budget. Several positions remained vacant for part of the year, notably in Development Management, Strategy Policy and Heritage and Community Development, which offset budget overruns in other cost centres recorded in this directorate. During the year the Authority was very proactive in allocating £384k of S106 agreements which had been received in previous financial years. There had been a change of café tenants at the National Park Visitor centre from the previous year and due to emergency introductory terms this led to a rental income shortall versus that budgeted. However, due to good weather through the summer, high visitor footfall and improvements to the retail offering, income relating to Car Park Revenue and Retail was higher than budgeted. Car park income was higher than budgeted by £50k.

Total Planning Fee income of £197k was £6k below budget. Planning fees are set by the Welsh Government and there was an increase from 1st December 2025. The Authority expects this to have a positive financial effect in future financial years. During the year the Authority had to defend a judicial review at a cost of £38k.

Support Services Department (£120k Underspend)

Most of the underspend for the directorate was again in relation to employment costs, actual salary costs of £695k which were £111k below budget. This was due in part to vacancies within both the Legal Department and Communication/Public Affairs departments. Additional filming income of £38k also had a positive impact on the directorate.

Looking Forward

Looking to the future, the Authority core annual budgets for 2026/27 and beyond show annual deficits which are being balanced by drawing on the Authority reserves. Whilst the Budget includes some strategic use of reserves and precautionary estimates on cost increases that may be lower than anticipated, rising costs and static core funding continue to impact the ability of the Authority to balance the budget. Using reserves for day-to-day operations isn't sustainable in the longer term and once spent are difficult to replenish. Factors outside the Authority's control continue to dominate the future financial requirements for the Authority. Cumulative impacts of inflationary pressures of recent years have been challenging as they have not been reflected in the National Park Grant awarded however there will be a slight increase in 2026/27 to reflect the ongoing pressures. Pay awards continue to provide further uncertainties and pressures due to unpredictable international risks. The Authority is actively exploring options to grow alternative income streams and review its structural operating costs. However, organisational capacity is a limitation here.

4) CAPITAL EXPENDITURE

The Authority spent £1,033k on capital projects and a summary of expenditure qualifying as capital for accounting purposes is provided below:

	2025/26 Actual £000	2024/25 Actual £000
Upland Access and Rights of Way Improvement Projects	12	0
Peatland Restoration	506	515
Gunpowder works	0	52
Keepers Pond	46	39
Vehicles and Equipment	134	162
Enhancement work at Craig Y Nos	27	105
Redevelopment of Cwmporth Waterfall	309	79
Planning Software	0	22
Total expenditure classified as capital under accounting definition and policies*	**1,034**	**974**
Less:		
Grants & Contributions received in year	(1,034)	(974)
Transfer from the Capital Grants Unapplied Account	0	0
Use of Earmark Reserves	0	0
Net Expenditure	**(1,034)**	**(974)**

***Expenditure which meets the accounting definition of capital has been classified as capital and funded by in year grants, use of capital receipts, a legacy allocation and an appropriation from the Revenue Account. Expenditure meets the relevant accounting de minimis criteria (as outlined in the Authority's accounting policies). When projects are completed, the resulting asset is included in the Authority's Balance Sheet.**

5) Risks and opportunities

The National Park operates a risk management framework and documents its key risks in the Corporate Risk Register. This is reviewed by the Audit and Risk Committee. The Annual Governance Statement includes an assessment of current key weaknesses of the Authority's governance arrangements together with planned actions to address these.

STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

THE AUTHORITY'S RESPONSIBILITIES

The Authority is required to:-

- Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Authority that officer is the Chief Financial Officer (Section 151 Officer).
- Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Approve the Statement of Accounts.

THE CHIEF FINANCIAL OFFICER'S RESPONSIBILITIES

The Chief Financial Officer/S151 Officer is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom*.

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

- Selected suitable accounting policies and then applied them consistently.
- Made judgements and estimates that were reasonable and prudent.
- Complied with the Code of Practice.

The Chief Financial Officer has also:

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

The Statement of Accounts gives a true and fair view of the financial position of the Authority at the accounting date and its income and expenditure for the year ended 31 March 2026. To comply with the Accounts and Audit (Wales) Regulations 2014, the responsible financial officer is required to re-certify the Statement immediately before their adoption by the Authority and after the completion of the audit, while the Chairman certifies approval of the audited Statement by the Authority.

Date:

Section 151 Officer
Brecon Beacons National Park Authority

Date:

Chairman
Brecon Beacons National Park Authority

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

Opinion on financial statements

I have audited the financial statements of Brecon Beacons National Park Authority for the year ended 31 March 2026, under the Public Audit (Wales) Act 2004.

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

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2025-26.

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

- give a true and fair view of the financial position of Brecon Beacons National Park Authority as at 31 March 2026 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2025-26.

Basis of opinion

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

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025-26; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

Matters on which I report by exception

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

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

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

Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the Responsible Financial Officer is responsible for:

- the preparation of the statement of accounts, which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;

- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error;
- assessing the Brecon Beacons National Park Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible financial officer anticipates that the services provided by the Brecon Beacons National Park Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included the following:

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

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

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

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

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

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

Other auditor's responsibilities

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

Certificate of completion of audit

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

Name
Role
Date

1 Capital Quarter,
Tyndall Street,
Cardiff,
CF10 4BZ

Statement of Accounting Policies

General Principles

The accounts have been prepared in accordance with:

- The Code of Practice on Local Authority Accounting in the United Kingdom – which interprets International Financial Reporting Standard (I.F.R.S) guidelines. This document, prepared by CIPFA, pulls together legislative requirements and other guidance notes applicable to the preparation and publication of local authority accounts.
- Service Reporting Code of Practice for Local Authorities (SeRCOP)
- The accounting convention primarily adopted is historic cost, modified by the revaluation of some classes of fixed assets.

The 2025-26 CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code') introduced a significant change to the accounting treatment of non-investment assets. The principal change requires the Authority to revalue fixed assets once every five years and to apply the indexation valuation method in the four intervening years. Further, that intangible asset to be valued on the historical basis removing the revaluation method, and clarification that full revaluations should not automatically be used to evidence the absence of material impairment.

The change in the Code of Practice came into effect from the 1st April 2025 however the application of indexation was carried out as at the balance sheet date i.e. 31st March 2026 and had minimal impact on the Authority's Statement of Accounts. Notes to the accounts clarify the choice of indices adopted.

The Statement of Accounts summarises the Authority's transactions for the 2025/26 financial year and its financial position at the year-end of 31 March 2026. The purpose of the Statement of Accounting Policies is to explain the calculation bases of the figures in the accounts.

Accounting Concepts

The accounts have been prepared in accordance with the following accounting principles and concepts.

Principles: relevance, reliability, comparability, understandability.

Concepts: materiality, faithful representation, timeliness, accruals, going concern, primary of legislative requirements.

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

Accruals of Income and Expenditure

Activity is accounted for in the year in which it occurs, not simply when cash payments are made or received. In particular:

- Revenue from the sales of goods is recognised when the Authority transfers the significant risks and rewards of ownership to the purchaser, and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Revenue from the provision of services is recognised when the Authority can measure reliably the percentage of completion of the transaction, and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is reduced, and a charge is made to the expenditure and income account for the income that might not be collected.
- Transactions with a value of less than £1,000 will not be accrued unless there are specific operational reasons for doing so, such as grant claim administration.

DRAFT

Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature within 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Authority's cash management.

Charges to Revenue for Non-Current Assets

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

- Depreciation attributable to the assets used by the relevant service
- Revaluation and impairment losses on assets used by the service where there are no accumulated gains in the revaluation reserve against which the losses can be written off
- Amortisation of intangible fixed assets attributable to the service

Leases

The Authority as Lessee

IFRS 16 Leases, which was mandatory from 1 April 2024, requires all substantial leases to be accounted for using the acquisition approach, recognising the rights acquired to use an asset.

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

Initial measurement of Right of Use Assets

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

- fixed payments, including in-substance fixed payments
- variable lease payments that depend on an index or rate, initially measured
- using the prevailing index or rate as at the adoption date
- amounts expected to be payable under a residual value guarantee

- the exercise price under a purchase option that the authority is reasonably certain to exercise
- lease payments in an optional renewal period if the authority is reasonably certain to exercise an extension option
- penalties for early termination of a lease, unless the authority is reasonably certain not to terminate early.
- The right-of-use asset is measured at the amount of the lease liability, adjusted for any prepayments made, plus any direct costs incurred to dismantle and remove the underlying asset or restore the underlying asset on the site on which it is located, less any lease incentives received. However, for peppercorn, nominal payments or zero consideration leases, the asset is measured at fair value.

Subsequent measurement

The right-of-use asset is subsequently measured using the fair value model. The authority considers the cost model to be a reasonable proxy except for:

- assets held under non-commercial leases
- leases where rent reviews do not necessarily reflect market conditions
- leases with terms of more than five years that do not have any provision for rent reviews
- leases where rent reviews will be at periods of more than five years.

For these leases, the asset is carried at a revalued amount. In these financial statements, right-of use assets held under index-linked leases have been adjusted for changes in the relevant index, while assets held under peppercorn or zero consideration leases have been valued using market prices or rentals for equivalent land and properties. The right-of-use asset is depreciated straight-line over the shorter period of remaining lease term and useful life of the underlying asset as at the date of adoption. The lease liability is subsequently measured at amortised cost, using the effective interest method. The liability is remeasured when:

- there is a change in future lease payments arising from a change in index or rate
- there is a change in the group's estimate of the amount expected to be payable under a residual value guarantee
- the authority changes its assessment of whether it will exercise a purchase, extension or termination option, or
- there is a revised in-substance fixed lease payment.

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

Low value and short lease exemption

As permitted by the Code, the authority excludes leases:

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

Lease expenditure
Expenditure in the Comprehensive Income and Expenditure Statement includes interest, straight line depreciation, any asset impairments and changes in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability. Rentals for leases of low-value items or shorter than 12 months are expensed. Amounts are appropriated to the capital adjustment account from the General Fund balance in the Movement in Reserves Statement.

The Authority as lessor

Operating leases
Where the authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the other operating expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease. Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset if material and charged as an expense over the lease term on the same basis as rental income.

Contingent Liabilities, Contingent Assets and Provisions

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

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

Contingent Assets
A contingent asset arises where an event has taken place that gives the authority a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the authority.
Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential and they are material.

Provisions
Provisions are made where both of the following conditions apply: -

- an event has taken place that imposes on the Authority a legal or constructive obligation that probably requires settlement or a transfer of economic benefits or service potential

- a reliable estimate can be made of the amount of the obligation

Provisions are charged as an expense in the appropriate service line in the Comprehensive Income and Expenditure Statement when a quantifiable potential obligation is identified. The value of the potential cost is estimated as at the Balance Sheet date and carried in the Balance Sheet as a liability. When a payment is eventually made, it is charged directly to the provision.

Estimated settlements and their probability are reviewed at the end of each financial year and if it becomes unlikely that the expense will be incurred or the amount is expected to be reduced, the reduction or removal of the provision will be credited back to the service originally charged. Where some, or all, of the expense associated with a provision is expected to be recoverable from a third party, such as an insurer, this related income will not be recognised unless it is virtually certain to be received on discharge of the obligation.

Employee Benefits

Benefits payable during employment are received by current employees and are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave for current employees and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is charged to Surplus or Deficit on the Provision of Services and then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy and are charged on an accruals basis to relevant service line in the Comprehensive Income and Expenditure Statement at the earlier of when the authority can no longer withdraw the offer of those benefits or when the authority recognises the costs of a restructuring.

Post-employment benefits (pensions) are earned by employees during their working life in return for services to their employer. Employees of the Authority are members of the Local Government Pension Scheme, administered by Powys County Council. The scheme provides defined benefits to members (retirement lump sums and pensions) earned as employees work for the Authority and is accounted for as a defined benefits scheme.

The liabilities of the Powys Pension Fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirements benefits

earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc, and projections of earnings for current employees. Liabilities used for accounting purposes are calculated using a discount rate set with reference to corporate bond yields. The assets of the Powys Pension Fund attributable to the Authority are included in the Balance Sheet at their fair value. As follows:

- quoted securities – current bid price
- unquoted securities – professional estimate
- unitised securities – current bid price
- property – market value

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

Service cost comprising:
current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked
past service cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non-Distributed Costs.

Net interest on the net defined benefit liability (asset), i.e. net interest expense for the authority – the change during the period in the net defined benefit liability (asset) that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement – this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability (asset) at the beginning of the period – taking into account any changes in the net defined benefit liability (asset) during the period as a result of contribution and benefit payments.

Re-measurements comprising:
the return on plan assets – excluding amounts included in net interest on the net defined benefit liability (asset) – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.

Contributions paid to the Powys Pension Fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there

are appropriations to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Reserve of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Events after the Balance Sheet Date

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

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

Events taking place after audit certification are not reflected in the Statement of Accounts.

Foreign Currency

Where the Authority has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year-end, they are reconverted at the spot exchange rate at 31 March. Resulting material gains or losses are recognised in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Authority when there is reasonable assurance that the Authority has complied with the conditions attached to the payments, and the grants or contributions will be received.

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

Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to Capital Grants Unapplied Account. Where a grant has been used to finance capital expenditure, it is posted to the Capital Adjustment Account.

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

Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Authority as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Authority.

Intangible assets are measured initially at cost and carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Inventories

These have been included in the accounts at cost. This is a departure from the requirements of the CIPFA Code of Practice, which require stocks to be shown at the lower of actual cost or net realisable value, whichever is the lower. The difference is not considered to be material.

Overheads and Support Services

In accordance with the current CIPFA Code of Practice, the cost of support services is accounted for in the same format as presented to Authority Members in the management accounts. Support services and departmental management costs are shown in the department under which they are managed.

Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise because of a change in accounting policies or to correct a material error. Where a change is made, it is applied retrospectively (unless

stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

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

Property, Plant and Equipment

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

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred. The Authority has set a minimum level of £10,000 for capitalising expenditure, with the exception of land and buildings which are always capitalised. Expenditure below the minimum level is treated as revenue. However, when there are projects with aggregated spend above £10,000 the project is capitalised.

Measurement

Assets are initially measured at cost, comprising the purchase price and any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent measurement in the balance sheet is as follows:

Land and Buildings - current value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV)

Non-specialised operational properties (such as commercial property) – existing use value (EUV)

Specialised operational properties (such as public conveniences) – depreciated replacement cost (DRC)

Vehicles, plant and equipment – depreciated historical cost as a proxy for current value on materiality grounds

Infrastructure assets – depreciated historical cost or nominal value if unavailable

Community assets – historic cost where available

Assets under construction – historical cost

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.
Where decreases in value are identified, they are accounted for by:

- Either, where there is a balance of revaluation gains the difference between historical carrying value and its re-value is written off against that balance
- Or, where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

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

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

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains)
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.
- where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Depreciation
Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction). Deprecation is calculated on the following bases:

- dwellings and other buildings – straight-line allocation over the useful life of the property as estimated by the valuer
- vehicles, plant, furniture and equipment – straight-line allocation over the useful life of the asset as advised by a suitably qualified officer
- infrastructure (rights of way, trails and associated structures) – straight-line allocation over the useful life of the asset as advised by a suitably qualified officer

In the absence of specific advice, the estimated asset lives used are as follows:

Vehicles and other equipment	5 years
IT equipment	3 years
Community and Infrastructure assets	20 years
Buildings	20 years
Intangible Assets	3-5 years

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

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Disposals and Non-current Assets Held for Sale
When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is re-valued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale.

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale. When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement. As the Authority is debt free, 100% of any such receipts can be used to finance new capital expenditure.

The written-off value of disposals is not a charge against taxation, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

Surplus Assets
Where an asset is no longer being used for operational purposes but is not being actively marketed, abandoned or scrapped, it is classified as a surplus asset. Surplus assets are valued at fair value (i.e. the price which would be received in an orderly transaction between market participants at the measurement date.

Reserves

The Authority sets aside specific amounts as usable reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated in the Movement in Reserves Statement.

Unusable reserves are maintained to manage the accounting processes for non-current assets, retirement and employee benefits and do not represent usable resources for the Authority.

Value added Tax

The accounts have been prepared on a VAT exclusive basis. Where VAT on an item of expenditure cannot be reclaimed, it is charged to the related service or capital project.

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THE PRINCIPAL ACCOUNTING STATEMENTS

Explanatory note on the information included in the core financial statements.
The Statement of Accounts sets out details of the Authority's income and expenditure for the financial year 2024/25 and its Balance Sheet as of 31 March 2025. The four core financial statements reflect the National Parks activities including the specific projects undertaken and are as follows:

The **Comprehensive Income and Expenditure Statement** (CIES) shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. It also brings together all the gains and losses of the Authority for the year.

The **Movement in Reserves Statement** (MIRS) shows the movement in year on reserves held by the Authority, analysed into 'usable' reserves and 'unusable' reserves. The statement shows the true economic cost of providing the authority's services and how those costs are funded from the various reserves held.

The **Balance Sheet** shows the value of the assets and liabilities recognised by the National Park. The net assets of the National Park (assets less liabilities) are matched by the Usable and Unusable Reserves held by the National Park. Usable Reserves are those the authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitation on their use. Unusable Reserves are not available to fund services and include reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold, and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations.'

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

The notes on pages (18 – 32) Accounting Polices and pages (38 – 75) form part of the statement of accounts. provide more details about items contained in the statements.

Comprehensive Income and Expenditure Statement for the year ended 31st March 2026

	2025/26 Gross Expenditure £000	2025/26 Gross Income £000	2025/26 Net £000	2024/25 Gross Expenditure £000	2024/25 Gross Income £000	2024/25 Net £000
Chief Executive's Office and Communications	454	(31)	423	537	(92)	445
Nature and Climate Change Revenue	3,188	(1,787)	1,401	3,033	(1,548)	1,485
Planning and Place Revenue	4,154	(1,989)	2,165	3,998	(1,916)	2,082
Support Services	1,175	(96)	1,079	1,112	(3)	1,109
Cost of Services	**8,971**	**(3,903)**	**5,068**	**8,681**	**(3,560)**	**5,121**
Other Operating Expenditure (Note 6)			127			36
Financing and Investment Income and Expenditure (Note 7)			(173)			(189)
Taxation and Non-Specific Grant Income (Note 8)			(5,627)			(5,507)
(Surplus)/ Deficit on the Provision of Services			**(605)**			**(539)**
Surplus or deficit on revaluation of Fixed Assets			(14)			0
Actuarial (Gains)/Losses on Pension Assets/Liabilities (Note 30)			213			20
Other Comprehensive (Income) and Expenditure			**199**			**20**
Total Comprehensive (Income) and Expenditure			**(406)**			**(519)**

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Movement in Reserves Statement
Year Ended 31st March 2026

	General Reserve	Earmarked Reserves	Capital Grants Unapplied Account	Capital Receipts Reserve	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2025	**1,111**	**1,624**	**335**	**20**	**3,090**	**10,043**	**13,133**
Movement in reserves during 2025/26							
Total Comprehensive Income and Expenditure	406				406		406
Adjustments between accounting basis and funding basis under regulations (Note 11)	(631)				(631)	631	
Net (Decrease)/Increase before Transfers to Earmarked Reserves	**(225)**	**0**	**0**	**0**	**(225)**	**631**	**406**
Transfers from Earmarked Reserves (Note 12)	267	(267)					
(Decrease)/Increase in 2025/26	**42**	**(267)**	**0**	**0**	**(267)**	**631**	**406**
Balance at 31 March 2026	**1,153**	**1,357**	**335**	**20**	**2,865**	**10,674**	**13,539**

The Movement in Reserves in Statements is reported in £'000 and to ensure the account balances are reported accurately at the end of the Financial Year there are several rounding adjustments.

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Movement in Reserves Statement
Year Ended 31st March 2025

	General Reserve	Earmarked Reserves	Capital Grants Unapplied Account	Capital Receipts Reserve	Total Usable Reserves	Unusable Reserves	Total Authority Reserves
	£000	£000	£000	£000	£000	£000	£000
Balance at 31 March 2024	**1,167**	**1,520**	**438**	**0**	**3,125**	**9,490**	**12,615**
Movement in reserves during 2024/25							
Total Comprehensive Income and Expenditure	519				519		519
Adjustments between accounting basis and funding basis under regulations (Note 11)	(472)		(103)	21	(554)	554	
Net (Decrease)/Increase before Transfers to Earmarked Reserves	**47**	**0**	**(103)**	**21**	**(35)**	**554**	**519**
Transfers from Earmarked Reserves (Note 12)	(104)	104					
(Decrease)/Increase in 2024/25	**(56)**	**104**	**(103)**	**20**	**(35)**	**554**	**519**
Balance at 31 March 2025	**1,111**	**1,624**	**335**	**20**	**3,090**	**10,043**	**13,133**

The Movement in Reserves in Statements is reported in £'000 and to ensure the account balances are reported accurately at the end of the Financial Year there are several rounding adjustments.

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Balance Sheet as at 31st March 2026

	2025/26 £000	2024/25 £000
Property, Plant And Equipment (Note 14)	10,669	10,089
Right of use Assets (Note 14)	275	81
Intangible Assets (Note 15)	12	19
TOTAL LONG-TERM ASSETS	**10,956**	**10,189**
Inventories (Note 18)	79	56
Short-term Debtors (Note 19)	2,044	1,558
Cash and Cash Equivalents (Note 20)	6,469	6,040
CURRENT ASSETS	**8,592**	**7,654**
Provisions	0	0
Short-Term Creditors (Note 21)	(5,831)	(4,690)
CURRENT LIABILITIES	**(5,831)**	**(4,690)**
Liability - Defined Benefit Pension Schemes (Note 30)	0	0
Long-Term Creditors (Note 21)	(178)	(20)
LONG TERM LIABILITIES	**(178)**	**(20)**
NET ASSETS	**13,539**	**13,133**
Capital Grants Unapplied Account	(335)	(335)
Other Usable Reserves	(2,530)	(2,755)
Total Usable Reserves (Note 12)	**(2,865)**	**(3,090)**
Unusable Reserves (Note13)	**(10,674)**	**(10,043)**
TOTAL RESERVES	**(13,539)**	**(13,133)**

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Cash Flow Statement

	2025/26 £000	2024/25 £000
Net (surplus) or deficit on the provision of services	(605)	(539)
Adjustments to net surplus or deficit on the provision of services for non-cash movements (Note 22)	881	(81)
Adjustments for items included in the net surplus or deficit on the provision of services that are investing and financing activities	(75)	(58)
Net cash flow from operating activities	**201**	**(678)**
Investing activities (Note 23)	(634)	(323)
Financing activities (Note 24)	4	6
Net (Increase) or decrease in cash and cash equivalents	**(429)**	**(995)**
Cash and Cash equivalents at the beginning of the reporting period	**6,040**	**5,045**
Cash and Cash equivalents at the end of the reporting period (Note 20)	**6,469**	**6,040**

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Notes to the Financial Statements

NOTE 1: Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis is to demonstrate how funding available to the National Park (e.g. from National Park Core Grant, levies) for the year has been used in the provision of services in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the National Park's Directorates. Income and Expenditure accounted for under generally accepted accounting practices is presented more fully in the CIES.

	Net Expenditure Chargeable to the General Reserve 2025/26 £000	Adjustments between the Funding and Accounting Basis 2025/26 £000	Net Expenditure in the CIES 2025/26 £000
Chief Executive's Office and Communications	454	31	423
Nature and Climate Change	1,169	(233)	1,402
Planning and Place	2,210	45	2,165
Support Services Department	1,079	0	1,079
Net Cost of Services	**4912**	**(157)**	**5,069**
Other Income and Expenditure	**(5,711)**	**(80)**	**(5,631)**
Deficit/(Surplus)	**(799)**	**(237)**	**(562)**
Movement on General Reserves and Earmarked Reserves:			
Opening Balance	2,735		
Movement	(267)		
Closing Balance	**2,468**		

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	Net Expenditure Chargeable to the General Reserve 2024/25 £000	Adjustments between the Funding and Accounting Basis 2024/25 £000	Net Expenditure in the CIES 2024/25 £000
Chief Executive's Office and Communications	454	9	445
Nature and Climate Change	1,221	(264)	1,485
Planning and Place	1,992	(90)	2,082
Support Services Department	1,111	2	1,109
Net Cost of Services	**4,778**	**(343)**	**5,121**
Other Income and Expenditure	**(4,882)**	778	(5,660)
Deficit/(Surplus)	**(104)**	**435**	**(539)**
Movement on General Reserves and Earmarked Reserves:			
Opening Balance	2,687		
Movement	48		
Closing Balance	**2,735***		

*Figures adjusted from those published in 2024/25 to agree with Movement in Reserves Statement

Adjustments between Funding and Accounting basis

The following explains the main adjustments from the Net Expenditure Chargeable to the Authorities General Reserve and Earmarked Reserves to arrive at the amounts in the CIES. Adjustments from Capital purposes include (where they have taken place in year) depreciation, impairments and revaluations gains and losses. It also adjusts for revenue contributions to capital expenditure that are not chargeable under generally accepted accounting practices to the General Reserve. Pension Adjustment show where costs have been affected by the removal of pension contributions and replaced with IAS19 costs. Other adjustments are items that cannot be allocated to either Capital or Pension adjustments.

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	Adjustments for Capital Purposes 2025/26 £000	Net Change for the Pension Adjustments 2025/26 £000	Other Adjusts 2025/26 £000	Total Adjusts 2025/26 £000
Adjustments between funding and accounting basis				
Chief Executive's Office and Communications	0	16	15	**31**
Nature and Climate Change	(282)	91	(42)	**(233)**
Planning and Place	(122)	145	23	**46**
Support Services	(42)	41	0	**(1)**
Cost of Services	**(446)**	**293**	**(4)**	**(157)**
Other Income and Expenditure	**0**	**(80)**	**0**	**(80)**
Difference between General Reserve surplus or deficit and CIES surplus or deficit on the provision of services	**(446)**	**213**	**(4)**	**(237)**

	Adjustments for Capital Purposes 2024/25 £000	Net Change for the Pension Adjustments 2024/25 £000	Other Adjusts 2024/25 £000	Total Adjusts 2024/25 £000
Adjustments between funding and accounting basis				
Chief Executive's Office and Communications	0	3	6	**9**
Nature and Climate Change	-286	16	6	**-264**
Planning and Place	-139	25	24	**-90**
Support Services	-6	8	0	**2**
Cost of Services	**-431**	**52**	**36**	**-343**
Other Income and Expenditure	**972**	**-30**	**-164**	**778**
Difference between General Reserve surplus or deficit and CIES surplus or deficit on the provision of services	**541**	**22**	**-128**	**435**

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NOTE 2: Accounting Standards Issued and Not Adopted

The CIPFA Code of Practice on Local Authority Accounting requires the expected impact of any accounting standards that have been issued but not yet adopted to be disclosed. At the balance sheet date, there are no relevant standards or amendments to existing standards that have been published but not yet been adopted by the Code that will have any impact on the financial statements. The following details have been provided for information purposes.
The 2026/27 Code introduces changes arising from the accounting guidance in relation to:

• Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Amendments to Heritage assets) issued in March 2024.

• Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) issued in May 2024.

• Annual improvements to IFRS accounting standards – Volume 11 issued in July 2024.

• Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7) issued in December 2024. As the Code requires implementation of these standards after 1st April 2026 there is no impact on the 2025/26 Statement of Accounts.

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NOTE 3: Critical Judgements in Applying Accounting Policies

In applying the Authority's Accounting Policies, certain judgements have been made involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

There is uncertainty about future levels of funding for National Park Authorities in Wales beyond the 2025/26 financial year. However, the assumption has been made that this uncertainty is not yet sufficient to provide an indication that the assets of the Authority might be impaired because of a need to close facilities and reduce levels of services provision.

NOTE 4: Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures which are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made considering historical experience, current trends, and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. There was a review of valuations by the valuer in 24/25 however a full valuation took place in 23/24. The

Authority's valuer was consulted with regards to appropriate Indices for Indexation applied in the 25/26 financial year.

Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability/Asset	Estimation of the net liability to pay pensions depends on several complex judgements relating to corporate bond yields, the discount rate used, projected rates of salary increase, mortality rates and expected returns on pension fund assets. An assessment of the pension liability has been provided by AON Solutions UK Limited, who also provide actuarial advice on the assumptions to be applied and their effect.	Changes in assumptions may interact in several ways and may have a large impact on the pension net liability in the financial statements. The accounting standard governing the accounting basis for Pension Scheme costs is known to cause volatility in estimates of assets and liabilities between years and hence large swings in both the CIES total and net assets figure in the balance sheet.
Property, Plant and Equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be carried out on individual assets. The current economic climate makes it uncertain that the Authority will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets. Valuations ascribed to Property by the Authority's valuers are affected by market values which are substantially dependent on economic factors outside the Authority's control.	A reduction in useful life or identification of impairment increases the charge to the Cost of Services in the CIES and reduces the value of assets in the Balance Sheet. 2025/2026, asset values were subject to a full revaluation were reviewed using relevant indexation factors where available and professional judgement in accordance with CIPFA Bulletin 22 – Indexation Application Guidance. Valuers exercise professional judgement in determining the appropriateness of indices used, which are kept under review. Changes in the market value of assets may result in the Authority's land and buildings being under- or over-valued. As a result of the conflicts in Ukraine and Iran and difficult financial conditions in 2025/26, there is significantly more uncertainty in relation to property values. These impacts are potentially material but not yet quantifiable.

IFRS 16	IFRS 16 requires entities to make certain judgements and estimations	Critical judgements include: determining whether or not a contract contains a lease, establishing whether or not it is reasonably certain that an extension option will be exercised, considering whether or not it is reasonably certain that a termination option will not be exercised, determining whether or not variable leased payments are truly variable, or in-substance fixed, for lessors, determining whether the lease should be classified as an operating or finance lease, calculating the appropriate discount rate to use, estimating the lease term, estimating variable lease payments dependant on an index or rate.

NOTE 5: Events after the Balance Sheet date

The Statement of Accounts was authorised for issue by Chief Financial Officer on 19th August 2026. Where events taking place before this date provided information about conditions existing on 31 March 2026, the figures in the Statements and notes have been adjusted in all material respects to reflect the impact of this information.

NOTE 6: Other Operating Income & Expenditure

	2025/26 £000	2024/25 £000
Pension Fund Administration Costs	100	50
Net proceeds from sale of assets	27	(14)
Total	**127**	**36**

NOTE 7: Financing and Investment Income and Expenditure

	2025/26 £000	2024/25 £000
Interest on Pension Scheme net defined benefit liability	(20)	(20)
Interest receivable and similar income	(157)	(174)
Right of Use Finance Cost	4	5
Total	**(173)**	**(189)**

NOTE 8: Taxation and Non-Specific Grant Income (see also Note 9 - Total Grant Income)

	2025/26 £000	2025/26 £000	2024/25 £000	2024/25 £000
Levies on Constituent Local Authorities				
Powys County Council	640		609	
Carmarthenshire County Council	160		153	
Monmouthshire County Council	122		116	
Rhondda Cynon Taff County Borough Council	55		53	
Merthyr Tydfil County Borough Council	43		41	
Blaenau Gwent County Borough Council	34		32	
Torfaen County Borough Council	34		32	
Subtotal		**1,088**		**1,036**
Non-Specific Grant Income – National Park Grant		3,340		3,499
Capital Grants and Contributions applied in year		1,034		972
Other Grants		165		0
Total		**5,627**		**5,507**

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NOTE 9: Grant Income

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

	2025/26 £000	2024/25 £000
Credited to Taxation and Non-Specific Grant Income		
National Park Grant	3,340	3,499
National Park Capital Grant included in the Comprehensive Income and Expenditure Statement	1,034	972
Other Welsh Government Grant	165	0
Levies – Powys County Council	640	609
Carmarthenshire County Council	160	153
Monmouthshire County Council	122	116
Rhondda Cynon Taff County Borough Council	55	53
Merthyr Tydfil County Borough Council	43	41
Blaenau Gwent County Borough Council	34	32
Torfaen County Borough Council	34	32
Total	**5,627**	**5,507**

Credited to Services		
EU–funded Grants	0	0
Other Government Grants	1,488	1,219
Other Local Authority Grants and Contributions	288	113
Other Grants	897	954
Donations and Legacies	2	1
Total credited to services	**2,675**	**2,287**
Total Grants, Contributions and Donations	**8,260**	**7,794**

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NOTE 10: Subjective Analysis of Expenditure and Income

This note explains the nature of expenditure and income of the Authority as shown in the CIES

	2025/26 £000	2024/25 £000
Expenditure		
Employee benefits	4,899	4,812
Other services	3,753	3,472
Depreciation, amortisation, revaluations	446	432
Interest Payments	4	5
Total expenditure	**9,102**	**8,721**
Income		
Fees, charges & services income	(1,221)	(1,275)
Interest & investment income	(177)	(193)
Levies	(1,088)	(1,036)
Government grants and other contributions	(7,221)	(6,756)
Total Income	**(9,707)**	**(9,260)**
Surplus / (deficit) on provision of services	**605**	**539**

NOTE 11: Adjustments between accounting basis and funding basis under regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure. Below is a description of the General Reserve, against which the adjustments are made.

General Reserve

The General Reserve is the statutory fund into which all the receipts of an authority are required to be paid and out of which all liabilities are to be met, except to the extent that statutory rules might provide otherwise. These rules can also specify the financial year in which liabilities and payments should impact on the General Reserve, which is not necessarily in accordance with proper accounting practice. The General Reserve therefore summarises the resources that the Authority is statutorily empowered to spend on its services or on capital investment. Details of the adjustments are provided below:

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Adjustments between accounting basis and funding basis 2025/26	General Reserve £000	Capital Grants Unapplied Account £000	Capital Receipts Reserve £000	Movement in Unusable Reserves £000
Adjustments to the revenue resources				
Amounts by which income and expenditure included in the Comprehensive Income and Expenditure Statement are different from revenue for the year calculated in accordance with statutory requirements.				
Pension Costs (transfers to/from Pensions Reserve)	0			0
Accumulated Absences	(5)			5
Reversal of entries included in the surplus or deficit on the provision of services in relation to capital expenditure	(458)			458
Total adjustment to revenue resources	**(463)**			**463**
Adjustments between revenue and capital resources				
Minimum Funding Requirement for Right of Use Assets	60			(60)
Transfer of capital grants and contributions to capital grants unapplied				
Transfer of capital grants and contributions to revenue (non-qualifying items not capitalised)				
Capital expenditure financed from revenue balances	1,033			(1,033)
Allocations to / from capital receipts reserve				
Total adjustments between revenue and capital resources				
Adjustments to capital resources	**1,093**	**0**	**0**	**(1,093)**
Total adjustments to capital resources	**-**	**-**	**-**	
Total adjustments	**630**	**0**	**0**	**630**

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Adjustments between accounting basis and funding basis 2024/25	General Reserve £000	Capital Grants Unapplied Account £000	Capital Receipts Reserve £000	Movement in Unusable Reserves £000
Adjustments to the revenue resources				
Amounts by which income and expenditure included in the Comprehensive Income and Expenditure Statement are different from revenue for the year calculated in accordance with statutory requirements.				
Pension Costs (transfers to/from Pensions Reserve)	1			(1)
Accumulated Absences	38			(38)
Reversal of entries included in the surplus or deficit on the provision of services in relation to capital expenditure	(513)			513
Total adjustment to revenue resources	**(474)**			**474**
Adjustments between revenue and capital resources				
Minimum Funding Requirement for Right of Use Assets	56			(56)
Transfer of capital grants and contributions to capital grants unapplied	16	(16)		
Transfer of capital grants and contributions to revenue (non-qualifying items not capitalised)	(119)	119		
Capital expenditure financed from revenue balances	972			(972)
Allocations to / from capital receipts reserve	21		(21)	
Total adjustments between revenue and capital resources				
Adjustments to capital resources	**946**	**103**	**(21)**	**(1,028)**
Total adjustments to capital resources	**-**	**-**	**-**	
Total adjustments	**472**	**103**	**(21)**	**(554)**

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NOTE 12: Total Useable Reserves

	2025/26 £000	2024/25 £000
Capital Grants Unapplied Account	(335)	(335)
General Reserves	(1,153)	(1,111)
Earmarked Reserves	(1,357)	(1,624)
Capital Receipts Reserve	(20)	(20)
Total Usable Reserves	**(2,865)**	**(3,090)**

Movement In Earmarked Reserves

This note details the amounts set aside by the Authority out of its revenue resources to meet future costs whose timing and extent are uncertain. These reserves are held until required or until the Authority decides that the anticipated costs will not arise.

A summary of movements in earmarked reserves for the last two financial years is provided below:

	Balance at 31 March 2024 £000	Transfers out £000	Transfers in £000	Balance at 31 March 2025 £000	Transfers out £000	Transfers in £000	Balance at 31 March 2026 £000
Welsh Government Specific revenue grants committed to projects	85	(6)	0	79	0	0	79
S106/Affordable Housing sums received by the Authority but not yet applied	261	(31)	0	230	(230)	0	0
Other Earmarked Reserves	1,174	(56)	197	1,315	(37)	0	1,278
Total	**1,520**	**(93)**	**197**	**1,624**	**(267)**	**0**	**1,357**

The purposes of earmarked reserves, with balances greater than £30k, contained in the table above are given below.

Welsh Government Specific Revenue Funding 2017 £41k (2024/25 £41k). This reserve holds the unspent portion of revenue funding for a range of specific projects, provided to the Authority in addition to its core grant in 2016/17.

Planned Deficit Reserve £404k (2024/25 £404k). This reserve for the planned deficit of the Authority was set up in 2022/23 to reflect the impact on the balance held in General Reserves. It is expected that future expenditure will be above income in core activities of the Authority, in the medium term. As the Authority has forecasted deficits for the forthcoming years, it is prudent to prepare for this impact.

Legacy Receipts Reserve £93k (2024/25 £104k). This reserve was set up to earmark funding in the form of bequests until it can be appropriately used to benefit the National Park.

Conservation Fund Reserve £83k (2024/25 £83k). Fees received by the Authority from organisations using Authority land for filming, net of any related costs, are set aside to use on environmental improvement projects and other expenditure to benefit the National Park.

The Sustainable Development Fund £36k (2024/25 £36k).

Project Support £155k (2024/25 £155k). Established to fund additional demands and costs that may potentially arise on the implementation of time specific projects.

Local Development Plan Enquiry Reserve £40k (2025/26 £59k). The Authority is legally required to publish a Local Development Plan periodically. This involves extensive consultation and data collection, a public enquiry held by an external Planning Inspector and publication costs at intervals of 3-5 years. Funds were set aside each year to help fund these recurring costs.

Reserve provision for termination costs of temporary project officer posts £50k (2024/25 £50k). Established in recognition of the increasing proportion of employees who are temporarily employed for specific projects, to cover potential unfunded expenses incurred at termination of contracts. Reserve provision for Pooled Vehicle Replacement £60k (2024/25 £60k). This reserve is held to fund the future replacement of pooled vehicles. The aim is to add each year to the balance where funds are available.

In addition to the above the following reserves were created and have not changed since 2023/24; Peatland Project £30k, Nature Mission and Biodiversity Revenue Priorities Fund £72k, Knowledge Management Revenue Fund £17k. In 2024/25 a reserve of £150k was created to cover the repairs required to Keepers Pond under the Reservoirs Act 1975 enforced by Natural Resources Wales. These works are significant in nature, and the reserve has not been accessed in 2025/26.

NOTE 13: Unusable Reserves

Unusable Reserves are those that are restricted and cannot be used to finance the Authority's operational activities.
This is due to one of two reasons:

- They represent assets recognised in the accounts, but which are not readily available to support current spend
  or
- They represent future liabilities that will fall to the Authority in later years but under statute are not chargeable against the budget until they become due, e.g. pensions deficits.

	31 March 2025/26 £000	31 March 2024/25 £000
Revaluation Reserve	3,394	3,388
Capital Adjustment Account	7,397	6,767
Accumulated Absences Account	(117)	(112)
Pensions Reserve	0	0
Total	**10,674**	**10,043**

Revaluation Reserve
The Revaluation Reserve contains the gains made by the Authority arising from increases in the value of its Property, Plant and Equipment and Intangible Assets. The balance is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost
- used in the provision of service and the gains are consumed through depreciation, or
- disposed of and the gains are realised.

The Reserve contains only net revaluation gains accumulated since it was established on 1 April 2007. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

	2025/26 £000	2024/25 £000
Balance at 1 April	**3,388**	**3,397**
Difference between fair value depreciation and historical cost depreciation	(9)	(9)
Revaluation in year	15	0
Amount written off to the Capital Adjustment Account	0	0
Balance at 31 March	**3,394**	**3,388**

Capital Adjustment Account
The capital adjustment account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or additions to those assets under statutory

provisions. The account is debited with the cost of acquisition, construction or subsequent costs as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement. The account is credited with the amounts set aside by the authority as finance for the costs of acquisition, construction and subsequent expenditure. The account contains accumulated gains and losses on investment properties and gains recognised on donated assets that have yet to be consumed by the Authority.

The Account also contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains. The movement on the reserve during the year is as follows:

	2026 £000	2025 £000
Balance at 1 April	**6,767**	**6,243**
Adjustment		
Revised at 1 April	**6,767**	**6,243**
Capital funded items charged to the CIES		
Charges for depreciation and impairment of non-current assets	(440)	(426)
Amortisation of intangible assets	(6)	(6)
Subtotal	(446)	(432)
Values released from revaluation reserve		
Depreciation costs funded from revaluation reserve	9	9
Revaluations Charged to Capital Adjustment Account	0	0
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	(27)	(81)
Net costs of non-current assets used in year	**(464)**	**(504)**
Capital financing applied in the year		
Use of capital receipts reserve to finance capital expenditure	0	0
Capital grants and contributions from CIES	1,034*	972
Funding from the capital grants unapplied account	0	0
Use of Earmarked Reserved	0	0
Minimum Funding Requirement for Right of Use Assets	60	56
Subtotal	**1,094**	**1,028**
Balance at 31 March	**7,397**	**6,767**

** adjusted for rounding*

Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Authority accounts for post-employment benefits in the CIES as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Authority makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The statutory arrangements ensure that funding will have been set aside by the time the benefits come to be paid. During the year the Pension Reserve remained at a nil balance. A further explanation of the movement is provided in Note 30.

	2025/26 £000	2024/25 £000
Balance at 1 April	**0**	**0**
Actuarial gains/(losses) on funded pensions assets and liabilities	(210)	(20)
Adjustment for restriction of surplus	(10)	4,000
Interest	(20)	0
Past Service Cost	30	0
Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(510)	(690)
Employer's pension contributions and direct payments to pensioners payable in the year	733	711
Effect of IAS 19 and IFRIC adjustment to negate Pension Asset	(13)	(4,001)
Balance at 31 March Surplus / (Deficit)	**0**	**0**

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The Accumulated Absences Account

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

	2025/26 £000	2024/25 £000
Balance at 1 April	**(113)**	**(150)**
Settlement or cancellation of accrual made at the end of the preceding year	113	150
Amounts accrued at the end of the current year		
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(117)	(113)
Balance at 31 March	**(117)**	**(113)**

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NOTE 14: Property, plant and equipment

Movements in 2025/26	Land and Buildings £000	Vehicles, Plant, Furniture and Equipment £000	Infrastructure Assets £000	Community Assets £000	Surplus Assets £000	Assets under Construction £000	Total Property, Plant and Equipment £000
Cost or Valuation:	5,995	1,172	3,287	1,571		22	12,047
At 1 April 2025							
Additions	27	145	815			46	1,033*
Valuation increases/(decreases) recognised in the Revaluation Reserve	15						15
Valuation increases/(decreases) recognised in the surplus/deficit on the provision of services*							
De-recognition (disposals and write-offs)		-36					-36
Transfers (assets re-classified)							
At 31 March 2026	**6,037**	**1,281**	**4,102**	**1,571**		**68**	**13,059**
Accumulated depreciation and Impairment							
At 1 April 2025	38	607	1,044	270			1,959
Less accumulated depreciation written out on revaluation/disposals	1	-9					-8
Depreciation written out to the surplus/deficit on the provision of services	43	154	178	64			439
Total depreciation charge for the year	**44**	**145**	**178**	**64**			**431**
At 31 March 2026	82	752	1,222	334			2,390
Net Book Value							
At 31 March 2025	***5,957***	***565***	***2,243***	***1,302***		***22***	***10,089***
At 31 March 2026	***5,955***	***529***	***2,880***	***1,237***		***68***	***10,669***

** adjusted for rounding*

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Movements in 2024/25	Land and Buildings £000	Vehicles, Plant, Furniture and Equipment £000	Infrastructure Assets £000	Community Assets £000	Surplus Assets £000	Assets under Construction £000	Total Property, Plant and Equipment £000
Cost or Valuation:	5,717	1,104	2,774	1,570		65	11,230
At 1 April 2024							
Additions	277	161	514			22	974
Valuation increases/(decreases) recognised in the Revaluation Reserve							
Valuation increases/(decreases) recognised in the surplus/deficit on the provision of services*							
De-recognition (disposals and write-offs)		-94				-65	-159
Transfers (assets re-classified)							
At 31 March 2025	5,994	1,171	3,288	1,570		22	12,045
Accumulated depreciation and Impairment							
At 1 April 2024	2	524	879	204			1,609
Less accumulated depreciation written out on revaluation/disposals		-78					-78
Depreciation written out to the surplus/deficit on the provision of services	35	160	166	64			425
Total depreciation charge for the year	35	82	166	64			347
At 31 March 2025	37	606	1,045	268			1,956
Net Book Value							
At 31 March 2024	**5,715**	**580**	**1,896**	**1,366**		**65**	**9,621**
At 31 March 2025	***5,957***	***565***	***2,243***	***1,302***		***22***	***10,089***
Net Book Value							
At 31 March 2023	5,561	521	1,457	1,430	0	*143*	9,112
At 31 March 2024	5,715	*580*	*1,895*	*1.366*	*0*	*65*	*9,621*

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Asset Valuations as at 31 March 2026

The 2025-26 CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code') introduced a significant change to the accounting treatment of non-investment assets. The principal change requires the Authority to revalue fixed assets once every five years and to apply the indexation valuation method in the four intervening years. Further, that intangible asset to be valued on the historical basis removing the revaluation method, and clarification that full revaluations should not automatically be used to evidence the absence of material impairment. The change in the Code of Practice came into effect from the 1st April 2025 however the application of indexation was carried out as at the balance sheet date i.e. 31st March 2026. The valuation of each property was on the bases and assumptions:

- For Owner Occupied non specialist property plant and equipment: Valued to Existing Use Value assuming that the property would continue in existing use.
- For Owner Occupied specialist property, plant and equipment: Valued to Existing Use Value using Depreciated Replacement Cost assuming that the properties would continue in existing use or
- For investment Properties: Valued to Fair Value assuming that the properties would be sold subject to any existing leases

Gross Value as at last valuation	**Land and Buildings**	**Vehicles, Furniture, Plant and Equipment**	**Infrastructure Assets**	**Community Assets**	**Surplus Assets**	**Assets under Construction**	**TOTAL**
	£000	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Carried at historic cost		1,281	4,102	1,571		68	7,022
Valued at fair value as at 31 March 2026	6,038						6,038
TOTAL	**6,038**	**1,281**	**4,102**	**1,571**		**68**	**13,060**

See also Note 4 in relation to uncertainty affecting asset values.

Depreciation: All assets except land are depreciated, in line with the Authority's Statement of Accounting Policies.

Capital Commitments: As at 31 March 2026 the Authority had £55,241 (£377,084 at 31 March 2025) of capital commitments.

Right of Use Assets

Following the adoption of IFRS 16 for the 2024/25 financial year the Authority had two operating leases, the Head Quarters and Ffrwdgrech Depot, which were considered to fall under the standard as Right of Use assets. An additional lease was entered into in 202526 for vehicles. These are summarised below:

	Balance 1 April 2025 £000	Additions £000	Reclassifications £000	Disposals £000	In year Depreciation £000	Balance 31 March 2026 £000
Cost	81	268	0	0	0	349
Depreciation	0	0	0	0	(74)	(74)
Net	**81**	**267**	**0**	**0**	**(74)**	**275**

The weighted average of the incremental borrowing rates used to discount liabilities was 5.48%.

NOTE 15: Intangible Assets

	2025/26 £000	2024/25 £000
Balance at start of year		
Gross Carrying amounts	71	71
Less carrying amount of de-recognised asset		
Balance at start of year	**71**	**71**
Accumulated amortisation	53	46
Less Accumulated amortisation on de-recognised asset		
Net Amortisation at start of year	**53**	**46**
Net carrying amount at start of year	**18**	**25**
Additions – Purchases		
Intangible Assets under construction transferred to Intangible Assets		
Amortisation for the period	(6)	(6)
Net carrying amount at end of year	**12**	**19**

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NOTE 16: Impairment Losses

The CIPFA Code of Practice requires the Authority to disclose any impairment losses or reversals charged to the Surplus or Deficit on the Provision of services and to Other Comprehensive Income and Expenditure. These disclosures are consolidated in Notes 14 and 15, reconciling the movement in the year in the Property, Plant and Equipment and Intangible Asset balances.

There were no impairments identified during 2025/26 (none in 2024/25). Land and Buildings were revalued as at 31 March 2026 and their asset lives reassessed. Any changes to asset lives have been taken into account when calculating depreciation.

NOTE 17: Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it. If capital expenditure were to be financed in future years by charges to revenue as assets were used by the Authority, the expenditure would require a calculation of the Capital Financing Requirement. As the Authority is currently debt-free, this calculation is not required.

	2025/26 £000	2024/25 £000
Opening capital financing requirement	-	-
Capital investment Expenditure on capital assets		
Property, Plant and Equipment	988	952
Assets under construction	46	22
Right of Use Assets	267	133
	1,301	**1,107**
Less: Sources of finance		
Transfer from Capital Grants Unapplied Account	-	-
Government grants and other contributions applied	(1,034)	(974)
Capital Receipts applied	-	-
Legacy Funds	-	-
Revenue contributions	(267)	(133)
Closing Capital Financing Requirement	**0**	**0**

NOTE 18: Inventories

	2025/26 £000	2024/25 £000
Opening Inventories	**56**	**58**
Purchases	105	90
Stock Write Adjustments	18	2
Recognised as an expense in the year	(100)	(94)
Closing Inventories	**79**	**56**

NOTE 19: Short-Term Debtors

	31 March 2026 £000	31 March 2025 £000
Debtors falling due in less than one year		
Central Government Bodies	1,270	940
Other Local Authorities	126	428
Other	648	190
Total Short-Term Debtors	**2,044**	**1,558**

NOTE 20: Cash and Cash Equivalents

	31 March 2026 £000	31 March 2025 £000
Cash held by the Authority	2	2
Bank Current Accounts	6,467	6,038
Total	**6,469**	**6,040**

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NOTE 21: Creditors:

falling due in less than one year

	31 March 2026 £000	31 March 2025 £000
Central Government Bodies	3,566	3,390
Local Authorities	183	119
Other Entities and Individuals	2,082	1,181
Total	**5,831**	**4,690**

falling due in more than one year

	31 March 2026 £000	31 March 2025 £000
Other Entities and Individuals	178	20
Total	**178**	**20**

NOTE 22: Cash Flow Statement: Operating Activities

	2025/26 £000	2024/25 £000
Adjustment for non-cash movements	(283)	(394)
Increase/(decrease) in Inventories	23	1
Increase/(decrease) in Short Term Debtors	(75)	423
(Increase)/decrease in Short Term Creditors	117	(1,063)
(Increase)/decrease in Long Term Creditors	(158)	(20)
(Increase)/decrease in Provisions	0	0
Movement in Pension Liability	223	0
Capital Grants included in the CIES	1,034	972
Other non-cash movements	0	0
Adjustments to net surplus or deficit on the provision of services for non-cash movements	**881**	**(81)**

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NOTE 23: Cash Flow Statement - Investing Activities

	2025/26 £000	2024/25 £000
Purchase of property, plant and equipment and intangible assets	982	352
Proceeds from the sale of property, plant and equipment and intangible assets	0	(31)
Other receipts from investing activities (Capital Grants)	(1,674)	(701)
Purchase of Right of use Assets	58	57
Net cash flows from investing activities	**(634)**	**(323)**

NOTE 24: Cash Flow Statement - Financing Activities

	2025/26 £000	2024/25 £000
Purchase of Right of use Assets	4	6
Net cash flows from Financing activities	**4**	**6**

NOTE 25: Members' Allowances

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

	2025/26 £000	2024/25 £000
Allowances	121	123
Expenses	1	1
Total	**122**	**124**

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NOTE 26: Officers' Remuneration and termination benefits

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

2025/26	Salary	Taxable Expenses	Employer's Pension	Total
	£000	£000	£000	£000
Chief Executive	95	0	19	**114**
Director of Nature Recovery and Climate Change	78	0	16	**94**
Director of Planning & Place	77	0	15	**92**
Chief Finance Officer	64	0	13	**77**

2024/25	Salary	Taxable Expenses	Employer's Pension	Total
	£000	£000	£000	£000
Chief Executive	92	0	18	**110**
Director of Nature Recovery and Climate Change	74	0	15	**89**
Director of Planning & Place	73	0	15	**88**
Chief Legal Officer*	50	0	10	**60**
Chief Finance Officer	65	0	13	**78**

There were four senior employees receiving remuneration of more than £60,000 per annum in 2025/26 (five in 2024/25). The Chief Legal Officer left employment with the Authority on 25th November 2024.The annual salary of the Chief Executive as a multiple of the median salary of an Authority employee of £36,363 is 2.61, (2.67 in 2024/25 of the median salary of £34,314).

Termination Benefits

In 2025/26 the Authority did not pay any termination benefits as there were no redundancies, nor in 2024/25.

NOTE 27: External Audit Costs

The Authority has incurred the following costs in relation to the audit of the Statement of Accounts, certification of grant claims and statutory inspections provided by the Authority's external auditors.

Fees payable to Audit Wales, external auditors:	2025/26 £000 (expected)	2024/25 £000 (expected)
Financial Audit	44	41
Performance Audit	23	24
Total	**67**	**65**

NOTE 28: Related Parties

The Authority is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. This includes any significant pecuniary interests and the need for members/senior officers to make any relevant declarations re their close family Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

Central Government

The Welsh Government has effective control over the general operations of the Authority providing most of its funding in the form of grants and by determining the total Levy which the Authority may make on its Constituent Local Authorities. It also sets objectives for the Authority by means of the Memorandum of Understanding and the annual Strategic Grant Letter. The Authority's operations and management are also controlled by a statutory framework encompassing a range of legislation which includes a definition of its statutory purposes and duty. Government grant receipts in the years to 31 March 2025 and 2026 are included in Note 9.

Members

The 18 Members of the Authority have direct control over the Authority's financial and operating policies. The total of members' allowances paid in 2024/25 and in 2025/26 is shown in Note 25. Where members are personally affected by decisions made by the Authority, they are required to declare an interest and refrain from taking part in those decisions and discussions relating to them. Details of members' interests are recorded in the Register of Members' Interests, available on the Authority's website, together with further details of expenses if paid to Members for the year. No material transactions between the Authority and parties where Members were in a position of joint control or influence, other than those referred to elsewhere in this note, were identified.

Other Public Bodies

The Constituent Local Authorities, within whose boundaries the Authority's own boundary runs, contribute to the finances of the Authority by means of a statutory levy, determined by the Welsh Government. Each of these authorities provides a number of Councillors to serve as members of the National Park Authority, broadly in proportion to the size of the levy they contribute and their area within the National Park. Grants for specific purposes are also received from or via local authorities and the total of these is shown in Note 9.

Senior Management

The Chief Executive and senior management of the Authority are in a position to influence the Authority's policies and allocation of its resources. Payments to senior

officers with a remuneration of greater than £60,000 per annum are identified in Note 26. All staff are required to declare gifts and hospitality received.

Entities Controlled or Significantly Influenced by the Authority

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

The Authority made a payment to Mid Wales CJC for £6,700, during the year, whilst an Authority Member was holding a member role in the recipient's Board.
During the financial year two Authority Members were also professionally related to the 1st Brecon Scout Group, a group that received £4,257 from the Authority.
Other 3rd party payments in relation to Members of the Authority during the year were: Friends of Hay Swimming Pool - £1,945, Gilwern Community Hall - £800, National Trust - £384, Talgarth festival £2,050, WLGA annual conference - £150.
Finally, two payments via the Ffermio Bro grant; £5,000 and £14,785, were made to two separate committee members. One of these members holds an interest in Crai Community Council, who received £5,080 from the Authority for Crai phone box and a further payment for National Forest River of £11,284.

A payment of £2,233 was made during the year to the Canal and River Trust for the rental of facilities and associated costs, where the Director of Planning and Place is a voluntary Board Member.

The Authority paid the Beacons Water Group a total of £33,903 during 2025/26; £21,013 for work on the Usk Catchment Project and £12,890 via the LNP Connector grant. One member of staff has a relative who is a director of Beacons Water Group.
A payment of £24,799 was made during the year to Stump up for Trees, a trustee of this organisation is related to a member of staff.
R.J.T Roderick, who is a relative of a staff member, also received £350 for training, and a grant for the Curlew Connections Project for £50.
A further payment of £13,577 was also paid to R.J.T Roderick's farm, as part of the Ffermio Bro grant, whilst a member of staff is also a partner in the farm.

The Authority's Section 151 Officer is also the S151 Officer at Pembrokeshire Coast National Park Authority. The Authorities exchange several services between themselves, but the Section 151 Officer is not directly involved in these arrangements.

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NOTE 29: Leases

Right of Use Assets: After the adoption of IFRS 16 for 2024/25 the Authority currently has following financial leases obligations:

Total Commitments Under Right of Use Assets	**31 March 2026 £000**		**31 March 2025 £000**	
Payments within 1 year				
Buildings	34		62	
Vehicles	83		0	
Total		117		62
Payments 2-5 years				
Buildings	1		17	
Vehicles	83		0	
Total		99		17
Payments after 5 years		**0**		
Total Commitments		**216**		**79**

Operating Leases: After the adoption of IFRS 16 for 2024/25 the Authority currently has following operating leases obligations:

Total Commitments Under Operating Leases	**31 March 2026 £000**		**31 March 2025 £000**	
Payments within 1 year				
Buildings	0	0	0	
Vehicles	0	0	3	
Total				3
Payments 2-5 years				
Buildings	0	0	0	
Vehicles	0	0	0	
Total				0
Payments after 5 years				**0**
Total Commitments				**3**

The Authority as Lessor

Finance Leases: The Authority does not lease out property under terms which would be classified as finance leases under the terms of the current CIPFA Code of Practice. (Nor in 2024/25)

Operating Leases: The Authority leases out parts of its premises at the Craig y Nos Country Park and the National Park Visitor Centre to catering providers and small businesses. The minimum amount receivable from the first group of tenants is estimated to be £20,000 within 1 year. Several small businesses currently lease premises at Craig y Nos Country Park on a rolling monthly basis.

NOTE 30: Defined Benefit Pension Schemes

Introduction

As part of the terms and conditions of employment of its officers, the Authority makes contributions towards the cost of post-employment benefits. Although these benefits will not be payable until employees retire, the Authority has a commitment to make the payments that must be disclosed at the time when employees earn their future entitlement. In accordance with International Accounting Standards, disclosure of certain information concerning assets, liabilities, income and expenditure relating to pension schemes is required in relation to future amounts.

The disclosures that follow relate to the funded liabilities within the Powys County Council Pension Fund ("the Fund") which is part of the Local Government Pension Scheme (the "LGPS"). The LGPS is a funded defined benefit plan with benefits earned up to 31 March 2014 being linked to final salary. Benefits after 31 March 2014 are based on a career average revalued earnings scheme. Details of the benefits to be paid for the period covered by this disclosure are set out in the LGPS Regulations 2013 and the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014.

Unfunded pension arrangements arise from termination benefits paid on a discretionary basis upon early retirement in respect of a member of the LGPS. Brecon Beacons National Park Authority recognises gains and losses in full, immediately through Other Comprehensive Income and Expenditure.

The 2025 triennial actuarial valuation of the LGPS (England, Wales and Northern Ireland) was carried out as at 31 March 2025 and was concluded over the accounting period. The valuation report was signed at the end of March 2026, and new contributions came into effect from 1 April 2026. The standard approach for employer accounting for years ending on/after 31 March 2026 is to prepare figures using the results of the 2025 valuation (or commencement date if later). There is an experience gain or loss on assets and liabilities over this accounting period (charged to Other Comprehensive Income) due to updating to the results of the new valuation.

There is no further liability in relation to unfunded benefits as of 2025/26 and no disclosure is made in relation to unfunded benefits in the year of account.

Funding and Governance Arrangements of the LGPS

The funded nature of the LGPS requires Brecon Beacons National Park Authority and its employees to pay contributions into the Fund, calculated at a level intended to balance the pension liabilities with investment assets. Information on the framework for

calculating contributions to be paid is set out in LGPS Regulations 2013 and the Fund's Funding Strategy Statement. The last actuarial valuation was 31 March 2025 and the contributions to be paid until 31 March 2027 resulting from that valuation are set out in the Fund's Rates and Adjustment Certificate. To calculate the level of contributions required to meet its share of the Fund's liabilities and to obtain the disclosures and calculations required to complete the annual Statement of Accounts, the Authority uses the services of a qualified actuary: AON Solutions UK Limited. The Fund Administering Authority, Powys County Council is responsible for the management of the Fund.

Key Assumptions

	31 March 2026 (% per annum)	**31 March 2025 (% per annum)**
Discount rate	6.2	5.8
CPI Inflation	2.8	2.5
Pension Increases	2.8	2.5
Pension Accounts revaluation rate	2.8	2.5
Salary increases	4.3	4.0

Mortality assumptions

The mortality assumptions are based on actual mortality experience of members within the Fund based on analysis carried out as part of the 2025 Actuarial Valuation and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions are shown below.

Post-retirement mortality (retirement in normal health)	**31 March 2026 (years)**	**31 March 2025 (years)**
Males		
Member aged 65 at accounting date	22.3	21.9
Member aged 45 at accounting date	22.9	22.5
Females		
Member aged 65 at accounting date	24.9	24.5
Member aged 45 at accounting date	26.0	25.5

Assets

The assets allocated to the Employer in the fund are notional and are assumed to be invested in line with the investments of the Fund for the purposes of calculating the return to be applied to those notional assets over the accounting period. The Fund is large and holds a significant proportion of its assets in liquid investments. As a

consequence, there will be no significant restriction on realising assets if a large payment is required to be paid from the fund in relation to an employer's liabilities. The assets are invested in a diversified spread of investments and the approximate split of assets for the Fund as a whole (based on data supplied by the Administering Authority) is shown in the disclosures split by quoted and unquoted investments.
The Administering Authority may invest in a small proportion of the Fund's investments in the assets of some of the employers participating in the fund if it forms part of their balanced investment strategy.

Asset allocation

	Value at 31/3/2026 %			Value at 31/3/2025
	Quoted	**Unquoted**	**Total**	**Total**
Equities	40.9%	7.2%	48.1%	49.5%
Property	5.2%	0.0%	5.2%	5.8%
Government Bonds	11.8%	0.0%	11.8%	12.7%
Corporate Bonds	0.0%	0.0%	0.0%	0.0%
Multi Asset Credit	6.8%	0.0%	6.8%	7.4%
Cash	1.3%	0.0%	1.3%	0.6%
Other	15%	11.8%	26.8%	24.0%
Total	**81%**	**19%**	**100.0**	**100.0**

Reconciliation of funded status to Balance Sheet

	Value as at 31 March 2026	**Value as at 31 March 2025**
	£m	**£m**
Fair value of assets	31.80	29.65
Present value of funded defined benefit obligation	(26.65)	(24.49)
Cumulative IAS 19 and IFRIC 14 Adjustment	(5.15)	(5.16)
Pension asset/(liability) recognised on the Balance Sheet	**0**	**0**

The Pension Fund liabilities increased from £24.5m as at March 2025 to £26.65m at the end of March 2026 and was due to an increase in the discount rate by 0.4%, the CPI inflation assumption increase by 0.3% and salary increase assumptions by 0.3%.
Further, past service cost includes £0.03M relating to the additional expected liabilities due to the equalisation of survivor benefits (Goodwin ruling).

In June 2023, the High Court found in the Virgin Media case that changes to member benefits in contracted out defined benefit pension schemes between 1996 and 2016 required an actuarial certificate in line with section 37 of the Pension Schemes Act 1993 and that changes without this certification are to be considered void. This requirement applies to past service rights and future service rights, and to changes to the detriment or benefit of scheme members. The judgement was appealed in June 2024, but the appeal was dismissed. For the Local Government Pension Scheme, GAD do not believe that there are any absent actuarial confirmations. Therefore, they do not expect any liability changes to arise following this judgement. GAD will confirm that actuarial confirmations are available in due course

The split of the liabilities at the last valuation between the various categories of members is as follows:

Active Members	35%
Deferred Pensioners	23%
Pensioners	42%

Breakdown of amounts recognised in CIES (deficit on the Provision of Services) and Other Comprehensive Income and Expenditure

	Period ending 31 March 2026	Period ending 31 March 2025
	£m	£m
Operating Cost		
Current service cost (1)	0.51	0.71
Past service cost (incl curtailments)	0.03	0.00
Financing Cost		
Interest on net defined benefit liability	(0.32)	(0.07)
Interest on unrecognised Asset	0.30	0.05
Pension expense recognised in the deficit on provision of services	**0.52**	**0.69**
Re measurements in Other Comprehensive Income and Expenditure		
Return on plan assets (in excess of)/below that recognised in net interest.	(0.59)	0.94
Actuarial (gains)/losses due to changes in financial assumptions	(0.33)	(4.76)

Actuarial (gains)/losses due to changes in demographic assumptions	0.36	(0.21)
Actuarial (gains)/losses due to changes in liability experience	1.08	0.05
Adjustment loss (gain) due to restrictions of surplus	(0.31)	4.00
Total Amount Recognised in Other Comprehensive Income and Expenditure (2)	**0.21**	**0.02**
Total Amount Recognised	**0.73**	**0.71**

Changes to the present value of the defined benefit obligation

	Period ending 31 March 2026	**Period ending 31 March 2025**
	£m	**£m**
Opening defined benefit obligation	**24.49**	**28.04**
Current service cost	0.51	0.71
Interest expense on defined benefit obligation	1.40	1.33
Contributions by participants	0.24	0.23
Actuarial (gains)/losses due to changes in financial assumptions	(0.33)	(4.76)
Actuarial (gains)/losses due to changes in demographic assumptions	0.36	(0.21)
Actuarial (gains)/losses due to liability experience	1.08	0.05
Net benefits paid out	(1.13)	(0.90)
Past service curtailments	0.03	0.00
Closing defined benefit obligation	**26.65**	**24.49**

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Changes to the fair value of assets	Period ending 31 March 2026 £m	Period ending 31 March 2025 £m
Opening fair value of assets	**29.65**	**29.15**
Interest Income on assets	1.72	1.4
Re-measurement gains/(losses) on assets	0.59	(0.94)
Contributions by the employer	0.73	0.71
Contributions by participants	0.24	0.23
Net benefits paid out	(1.13)	(0.90)
Closing fair value of assets	**31.80**	**29.65**

Actual return on assets	Period ending 31 March 2026 £m's	Period ending 31 March 2025 £m's
Interest Income on assets	1.72	1.40
Re-measurement gains/(losses) on assets	0.59	(0.94)
Actual return on assets	**2.31**	**0.46**

Risks associated with the fund in relation to accounting Asset volatility
The liabilities used for accounting purposes are calculated using a discount rate set with reference to corporate bond yields. If assets underperform, this yield will create a deficit in the accounts. The Fund holds a significant proportion of growth assets which are expected to outperform corporate bonds in the long term, but creates volatility and risk in the short term in relation to the accounting figures.

Changes in bond yield
A decrease in corporate bond yields will increase the value placed on the liabilities for accounting purposes although this will be marginally offset by the increase in the assets as a result.

Inflation risk
The majority of the pension liabilities are linked to either pay or price inflation. Higher inflation expectations will lead to a higher liability value. The assets are either unaffected or loosely correlated with inflation meaning that an increase in inflation will increase the deficit.

Life Expectancy
The majority of the Fund's obligations are to provide benefits for the life of the member following retirement, so increase in life expectancy will result in an increase in the liabilities.

Exiting employers

An employer who leaves the Fund (or their guarantor) may have to make an exit payment to meet any shortfall in assets against their pension liabilities. If the employer (or guarantor) is not able to meet this exit payment, the liability may in certain circumstances fall on the other employers in the Fund. Further, the assets at exit in respect of 'orphan' liabilities' may in retrospect not be sufficient to meet the liabilities. This risk may also fall on other employers in the Fund. 'Orphan liabilities' are currently a small proportion of the overall liabilities in the Fund.

Sensitivity Analysis

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation at 31 March 2026 and the projected service cost for the period ending 31 March 2027 is set out below. In each case only the assumption mentioned is altered; all other assumptions remain the same and are summarised in Section 1.

Discount Rate Assumption Adjustment to discount rate	**+0.1% p.a.**	**Base Figure**	**-0.1% p.a.**
Present value of total obligation (£m)	26.28	26.65	27.02
% Change in present value of total obligation	-1.40		1.40
Projected service cost (£m)	0.51	0.53	0.55
Approximate % change in projected service cost	-4.3		4.4
Rate of general Increases in salaries Adjustment to salary increase rate	**+0.1% p.a.**	**Base Figure**	**-0.1% p.a.**
Present value of total obligation (£m)	26.68	26.65	26.62
% Change in present value of total obligation	0.1		-0.1
Projected service cost (£m)	0.53	0.53	0.53
Approximate % change in projected service cost	0.0		0.0
Rate of increase to pensions in payment and rate of revaluation of pension accounts Adjustment to pension increase rate	**+0.1% p.a.**	**Base Figure**	**-0.1% p.a.**
Present value of total obligation (£m)	27.00	26.65	26.30
% Change in present value of total obligation	1.3		-1.3
Projected service cost (£m)	0.55	0.53	0.51
Approximate % change in projected service cost	4.4		-4.3

Post retirement mortality assumption Adjustment to mortality age rating assumption*	**-1 year**	**Base Figure**	**+ 1 year**
Present value of total obligation (£m)	27.24	26.65	26.06
% change in present value of total obligation	2.2		-2.2
Projected service cost (£m)	0.55	0.53	0.51
	3.5		-3.5
'* a rating of + 1 year means that members are assumed to follow the mortality pattern of the base table for an individual that is 1 year older than them			

Estimated pension expense in future periods	**Period ending 31 March 2027 £m's**	**Period ending 31 March 2028 £m's**
Current service cost	0.53	0.55
Interest on net defined benefit liability/(asset)	(0.02)	(0.02)
Total estimated pension expense	**0.51**	**0.53**
Allowance for admin expenses included in current service cost	0.07	0.07
Estimated pensionable payroll over the period:	3.82	3.99

Contributions for the period ending 31 March 2027:
The Authority's regular contributions to the Fund for the accounting period to 31st March 2027 are estimated to be £630,000. Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the Fund over the next accounting period. The duration of funded liabilities is 14.3 years.

NOTE 31: Nature and Extent of Risks Arising from Financial Instruments

The Authority has no financial instruments of its own, but its activities expose it to three principal financial risks:

- Credit risk – the possibility that other parties might fail to pay amounts due to the Authority
- Liquidity risk – the possibility that the Authority might not have funds available to meet its commitments to make payments
- Market risk – the possibility that financial loss might arise for the Authority because of changes in such measures as interest rates and stock market movements.

The Authority, being debt-free and placing its surplus funds, in accordance with its Treasury Management Strategy, in instantly accessible accounts or on short-term

deposit, with a bank which has a very high credit rating has minimised its exposure to the risk of failure by another party to repay funds deposited.

The risk of losses from the failure of customers to pay the Authority is minimised through the Authority's debt management procedures. The majority by value of the Authority's debtors are other public bodies which are considered to have good credit ratings. (See Note 19: Short-Term Debtors).

As the Authority has funds in a mixture of immediately accessible bank accounts, short-term deposits and fixed notice accounts it has some limited exposure to liquidity risk. Interest rates and cash balances are regularly reviewed, and consideration given to placing further funds on deposit should interest rates become more favourable.

The Authority is not exposed to market risk except in relation to its share of the Powys Pension Fund. See Note 30 for further details.

NOTE 32: Contingent Liabilities

There were no contingent liabilities as of the 31st March 2026, nor 31st March 2025.

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GLOSSARY OF TERMS

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

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

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

CAPITAL RECEIPTS: Proceeds of not less £10,000 from the sale of fixed assets. They may be used to finance new capital expenditure or repay debt. They cannot be used to finance normal day to day revenue spending.

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

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

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

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

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

INDEXATION: An accounting adjustment to the value of Fixed Assets in between full and desktop revaluations. Based on suitable indices for the asset type.

OPERATING LEASE: A lease other than a finance lease. These assets are referred to as Right of Use Assets.

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

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

ABBREVIATIONS:

CIPFA Chartered Institute of Public Finance and Accountancy

LASAAC Local Authority (Scotland) Accounts Advisory Committee

IFRS International Financial Reporting Standard IAS International Accounting Standard

AWDURDOD PARC CENEDLAETHOL BANNAU BRYCHEINIOG BANNAU BRYCHEINIOG NATIONAL PARK AUTHORITY DRAFT ANNUAL GOVERNANCE STATEMENT 2025-26

Executive Summary

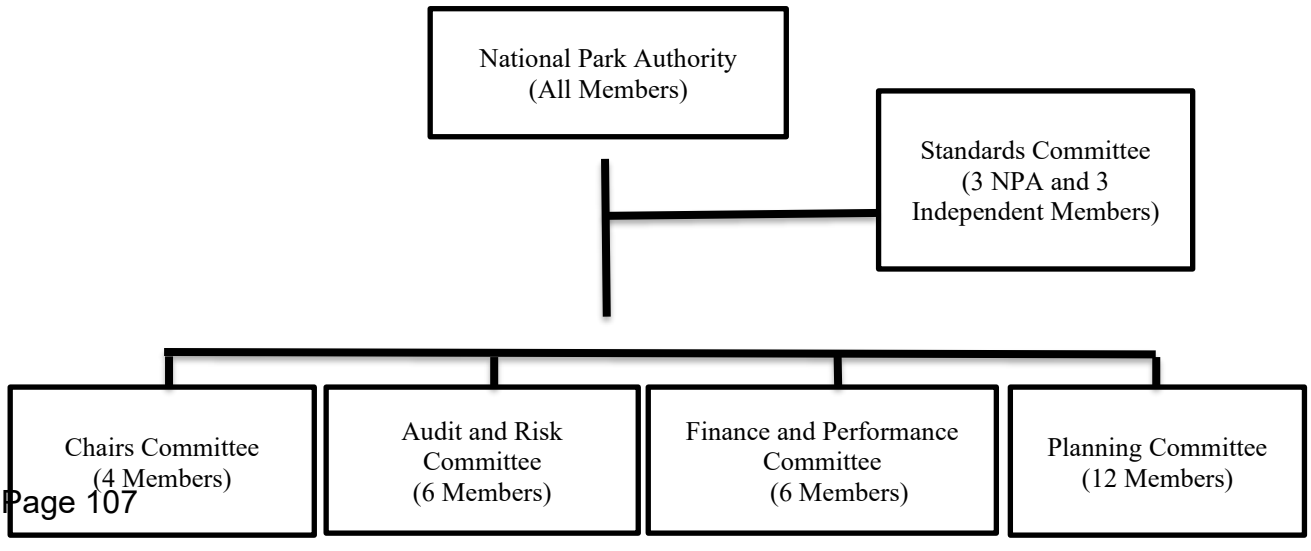
Bannau Brycheiniog (Brecon Beacons) National Park Authority (BBNPA) as an organisation aspires to high standards of governance, behaviour and compliance through a partnership of members, officers, stakeholder organisations and individuals as outlined in its Code of Corporate Governance.

The Code of Corporate Governance incorporates the sustainable development principles, and the goals set out in the Well-being of Future Generations (Wales) Act 2015. Accordingly, our decision-making processes will ensure that we keep the following principles at the heart of planning and delivering our work in order to contribute to the Wellbeing Goals. Responsibility for a sound system of governance sits with the National Park Authority which comprises 18 members - 12 appointed from the seven constituent Local Authorities and six appointed by the Welsh Government:

Powys County Council	6	Merthyr Tydfil County Borough Council	1
Monmouthshire County Borough Council	1	Rhondda Cynon Taff County Borough Council	1
Torfaen County Borough Council	1	Carmarthenshire County Council	1
Blaenau Gwent County Borough Council	1	Welsh Government Appointed Members	6

In doing this, it commits to the seven principles of good governance defined by the Chartered Institute of Public Finance and Accountancy (CIPFA) in its Delivering Good Governance in Local Government Framework 2016. The Authority has decided to adopt the CIPFA Framework and Annual Governance Statement approach.

There is a clear definition of the roles of Members and Officers and a clear committee and decision-making structure



Overall opinion on the level of assurance and if fit for purpose

This consists of opinions from internal audit (TIAA), external audit (Audit Wales), and the Authority.

Head of Internal Audit Opinion

"TIAA is satisfied that, for the areas reviewed during the year, Bannau Brycheiniog National Park Authority has reasonable and effective risk management, control and governance processes in place. This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by Bannau Brycheiniog National Park Authority from its various sources of assurance."
TIAA BBNPA Annual Report 25/26 – Feb 2026

External Audit

In October 2025 the Chair of the Audit and Risk Committee wrote to Audit Wales requesting confirmation that the Auditor General's statutory recommendations made in 2021 be regarded as complete.

In response to this request, the Audit General agreed to review the position. In a letter issued 4th November 2025 the Auditor General confirmed that they *"do not think it is necessary or helpful to revisit the specific actions taken in response to the statutory recommendations of 2021 and recognise that the Authority has completed the actions it intended to undertake in response. We therefore now consider these specific statutory recommendations to be concluded."*

The Authority's Opinion

It is recognised that the Authority continues to face a number of significant risks that must be addressed to ensure sustained improvement. Two key challenges remain: financial position and organisational capacity. While the Authority has historically held comparatively high usable reserves, rising inflation, ongoing budget pressures, and a flat cash settlement from Welsh Government present a persistent challenge.

Organisational capacity also remains stretched, particularly as the Authority seeks to implement a programme of transformation and build the capacity needed to deliver its strategic objectives and become a Mission led organisation. Despite this, there is strong leadership, effective collaboration between Members and Officers, and a clear commitment to addressing these challenges. The Annual Plan highlights the importance of this year in developing the capacity needed to fully realise the ambitions of the National Park Management Plan. In March 2025, Members approved a shift to a three-year Corporate Plan (2025–28) aligned with the Management Plan timeline, signalling a more strategic and integrated approach to planning and delivery. While resources remain limited and staff continue to operate under pressure, organisational

development work is underway. There is a shared determination across the Authority to broaden income streams, improve processes, and build the resilience needed for long-term sustainability.

Signature

Cllr Gareth Ratcliffe (Chair)
Date:

Richard Griffiths (Interim CEO)
Date:

Identification of key governance arrangements

There are a number of key systems, processes and policies within the Authority that provide a body of evidence required to support continuous assessment of the effectiveness of its governance arrangements.

The Authority has identified 24 assurance areas and how they relate to the key principles of Good Governance (CIPFA).

- Principle 1: behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.
- Principle 2: ensuring openness and comprehensive stakeholder engagement.
- Principle 3: defining outcomes in terms of sustainable economic, social and environmental benefits.
- Principle 4: determining the interventions necessary to optimise the achievement of the intended outcomes.
- Principle 5: developing the entity's capacity, including the capability of its leadership and the individuals within it.
- Principle 6: managing risks and performance through robust internal control and strong public financial management.
- Principle 7: implementing good practice in transparency, reporting, and audit to deliver effective accountability.

Service managers are required to take overall responsibility for delivering their services in line with the Code of Corporate Governance and are required to provide assurance statements for their areas of responsibility.

Service managers are also responsible for setting the Corporate Oversight Function, which is separate from frontline delivery and provides assurance on:

- Corporate Process in Place: the existence and currency of key policies and procedures.
- Effectiveness: the effectiveness of key policies and procedures.

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	Corporate Process in Place	Effectiveness
	Substantial Assurance: policies and processes have been put in place, cover the requirements of the Code of Corporate Governance and are up to date.	***Substantial Assurance:*** policies and procedures are working effectively across the Authority.
	Reasonable Assurance: policies and processes have been put in place, cover the majority of the requirements of the Code of Corporate Governance.	***Reasonable Assurance:*** there may be some examples of ineffectiveness or lapses of compliance across the Authority, but not significant.
	Limited Assurance: policies and processes may be considered to be insufficiently robust, consistent or up to date.	***Limited Assurance:*** there are significant examples of ineffectiveness or lapses of compliance across the Authority which represent a risk to effectively meeting objectives.
	No Assurance: policies and procedures are absent or significantly lacking.	***No Assurance:*** policies and procedures are ineffective and there is evidence that this has significantly impacted on performance in meeting objectives.

Evaluation of the Effectiveness of Governance

Governance Area:	**Governance Framework**	
Definition:	The Authority will maintain a Code of Corporate Governance and associated Assurance Framework and will review its governance arrangements periodically.	
Key principle:	6 and 7	
Assurance Level	Corporate Process in Place	**Substantial**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has an established Code of Corporate Governance and a Governance Assurance Framework which together provide a structured approach to reviewing governance arrangements on a periodic basis. An Annual Governance Statement is prepared each year and published alongside the Statement of Accounts. The Code of Corporate Governance was revised and approved in September 2024, and the Governance Assurance Framework was approved in the same month, with associated processes drafted and implemented in January 2026. As part of the new assurance process, Service Manager Assurance Statements were completed and used to inform the drafting of the Annual Governance Statement for 2025/26. The revised framework has been applied to support a more robust review of governance effectiveness, including the monitoring of internal and external audit recommendations, which are reported quarterly to the Audit and Risk Committee through a consolidated Audit Recommendations Tracker. The Scheme of Delegation was reviewed and updated in March 2026, with Standing Orders last reviewed and updated in May 2025. In October 2025, the Chair of the Audit and Risk Committee formally requested confirmation from Audit Wales that the Auditor General's statutory

recommendations made in 2021 could be regarded as complete, and this was confirmed by the Auditor General in correspondence dated 4 November 2025. An operating model is in place and has been functioning during 2025/26, with a review underway.

Further action required

Further actions include the delivery of Member and Officer refresher training on the Code of Corporate Governance during 2026 and the scheduled three-year review of the Code in September 2027. The Governance Assurance Framework review, originally due after twelve months, has been rescheduled to September 2026 to allow completion of the first full assurance cycle informing the Annual Governance Statement for 2025/26. A formal review of the assurance process will be undertaken following the drafting of the 2025/26 Annual Governance Statement, which is scheduled for consideration by the Audit and Risk Committee in June 2026. The Scheme of Delegation and Standing Orders remain subject to their standard three-year review cycle, and a full review of the operating model is planned to commence during 2026/27.

Governance Area:	**Legal Framework**
Definition:	The Authority has a legal framework (Constitution, Policy & Procedures) which sets outs the rules and procedures that are to be followed by Members and Officers. This details how the Authority will utilise its powers to the benefit of the community, whilst observing the requirements of legislation and general responsibilities placed on it.
Key principle:	1

Assurance Level	Corporate Process in Place	**Substantial**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has an established legal framework comprising Standing Orders, policies and procedures which set out the rules and processes to be followed by Members and Officers. This framework defines how the Authority exercises its powers for the benefit of the community while meeting legislative requirements and wider statutory responsibilities, with many elements grounded in legislation and established local government practice. An approved Scheme of Delegation is in place, clearly defining decision-making powers delegated to the Chief Executive, Directors, the Monitoring Officer and other authorised officers, and was updated in March 2026 to support efficient and lawful decision-making. Committee Terms of Reference are clearly defined, aligned with the Scheme of Delegation and operating as intended, providing reasonable assurance that committees understand their roles, exercise delegated powers appropriately and support transparent decision-making and effective Member scrutiny. Standing Orders were updated in May 2025 and provide a sound procedural framework for committee operation and Member decision-making, aligned with the Scheme of Delegation and applied consistently in

practice, supported by transparent publication of agendas, reports and minutes. The Hybrid Committee Meeting Policy was reviewed by Chairs Working Group and Executive Board in March 2026 and sets out the arrangements for formal committee meetings, including publication of papers, attendance, participation and streaming. This is due to be presents to Members for approval in May 2026. Contract Standing Orders were updated and agreed in May 2025 and set out the rules governing procurement and contracting, including delegated authority and reporting requirements. The Monitoring Officer provides effective oversight and advice on legality, governance and compliance, supporting the operation of the Authority's legal framework, with the current appointment made in September 2025.

Further action required

Further action is focused on continuing to embed and periodically review Committee Terms of Reference to ensure they remain aligned with the Scheme of Delegation, committee structures and evolving governance arrangements, supported by ongoing Member induction and development. In addition, understanding of Standing Orders and the revised Scheme of Delegation will continue to be reinforced through Member and Officer induction and development, alongside periodic review to ensure ongoing alignment with committee structures and governance arrangements. The Hybrid Committee Meeting Policy is scheduled to be presented to Members for approval in May 2026.

Governance Area:	**Shared Values**	
Definition:	The Authority will ensure that its values are embedded within its Policies and Procedures and that there is an expectation that those who work with the Authority will respect these.	
Key principle:	1	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Limited**

Review of Effectiveness

Authority values are in place and continue to be embedded across the organisation. They are closely aligned with the Authority's missions and wellbeing goals, and the transition to becoming a mission-led organisation is a key corporate priority for the period 2025–2028. During quarters three and four of 2025/26, consultants were commissioned to undertake a review of staff alignment with values and behaviours, supporting the continued embedding of a positive, inclusive and respectful organisational culture.

The Strategic Equality Plan was reviewed and updated in quarter three of 2025/26. It sets out how the Authority meets its statutory duties under the Equality Act 2010 and provides a clear framework to ensure that services are delivered fairly across all communities, user groups, businesses and visitors. The Authority remains committed to promoting diversity, inclusion and equality of access, and to eliminating inequalities across all areas of its work.

The Authority's Management Plan defines the wellbeing goals, supported by a Wellbeing Group that meets regularly to consider staff wellbeing and practical initiatives to support morale. Monthly Inform and Inspire sessions further support engagement, communication and wellbeing across the organisation.

An approved Code of Conduct for Employees is in place, setting out expected standards of behaviour and conduct and supporting the Authority's values in day-to-day activity. Compliance monitoring indicates generally strong adherence. Arrangements are also in place requiring Members to observe the Members' Code of Conduct, supported by declarations, Monitoring Officer oversight and training, with compliance remaining consistently strong.

Wellbeing values and behaviours have been defined and promoted, informed by external consultancy work undertaken in 2025/26. An Unreasonable Behaviour Policy is in place to define acceptable and unacceptable behaviour and to support staff and Members when dealing with challenging situations. Staff awareness is supported through briefings, and incidents are recorded using SharePoint logs. The Operating Model further supports the embedding of shared values by clarifying expectations around leadership, behaviours, decision-making and ways of working.

Further action required

Further action includes reviewing and updating the Officer Code of Conduct, introducing an annual refresher briefing for Members to strengthen awareness and understanding of conduct expectations, and improving the visibility of wellbeing values and behaviours through strengthened internal communications. Additional actions include embedding wellbeing behaviours within induction and PDR guidance, strengthening training on managing challenging behaviour, rolling out an updated PDR process alongside the new HR system in 2026/27 to reinforce the link between mission delivery and individual performance, and completing the planned review of the Operating Model in 2026, supported by leadership development activity.

Governance Area:	**Policy Framework**	
Definition:	The Authority will develop and produce Corporate and Service Plans and maintain effective policies, strategies and procedures to ensure effective delivery of its objectives.	
Key principle:	3, 4 and 5	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Limited**

Review of Effectiveness

The overarching policy framework for the National Park is set out in Dyfodyl y Bannau, the National Park Management Plan, which is in place and due to be reviewed in 2027/28. Corporate priorities for the period 2025–2028 were agreed in March 2025, moving away from an annual planning cycle to a three-year Corporate Plan aligned to the timescales of the Management Plan. These priorities focus on the key areas the Authority needs to progress to support delivery of Dyfodyl y Bannau, with progress reported quarterly to the Finance and Performance Committee and more substantial updates provided annually to the Authority. The corporate priorities also recognise the importance of developing organisational capacity to support delivery of the Management Plan. The Authority has an adopted Local Development Plan, and in March 2025 agreed the publication of a draft

Delivery Agreement for the replacement LDP for public consultation. The preparation of the replacement LDP will require significant resourcing in terms of time and funding, with additional mitigation provided through place-based planning approaches, including the development of place plans such as the Crickhowell Place Plan, which was presented to the Authority during the year. An internal steering group is in place to advise the Executive Board and Chairs Committee on progress with the replacement Local Development Plan. Corporate planning and reporting arrangements are aligned with statutory requirements and strategic priorities, with corporate priority progress reported quarterly. Records management, data protection and information governance policies are in place and were updated during 2025/26, with mandatory Data Protection Officer training delivered to all officers in February 2026.

Further action required

Further action is required to ensure that alignment of work programmes with the policy framework is fully embedded across the organisation. This includes consideration of reinstating a policy post within the corporate centre to provide additional capacity and coordination, an approach reinforced by external feedback received over the past year. Additional actions include strengthening corporate performance management and reporting arrangements, supported by the appointment of a Performance, Compliance and Risk Manager in late 2025/26, developing clearer outcome-based measures and reinstating key performance indicators aligned to the Management Plan. Further work is also required to address overdue service-specific policy reviews through improved monitoring and automated review reminders, and to strengthen records management and retention practices across the Authority.

Governance Area:	**Decision Making, Delegation of Duties, Roles and Responsibilities**	
Definition:	The Authority will effectively evidence and record decisions made in connection with the discharge of its functions and publish those appropriately. The Authority is clear about the roles and responsibility of Members to plan, run, monitor and develop Authority business, and Officers to effectively deliver Services and optimise the use of the full powers available for the benefit of the Park, citizens, communities and other stakeholders.	
Key principle:	1, 6 and 7	
Assurance Level	Corporate Process in Place	**Substantial**
	Effectiveness	**Reasonable**

Review of Effectiveness

All agendas and minutes are published online to evidence and record decisions made in connection with the discharge of the Authority's functions and to ensure transparency and appropriate public access. The Authority is clear about the respective roles and responsibilities of Members and Officers, with Members responsible for planning, running, monitoring and developing Authority business, and Officers responsible for delivering

services effectively and maximising the use of the Authority's powers for the benefit of the National Park, citizens, communities and stakeholders. The Operating Model was approved by Members on 1 December 2023 and sets out, at a strategic level, how information and decision-making flows between the National Park Authority, its Committees and Officers, in line with the Scheme of Delegation, supporting a shared understanding of governance arrangements. Members undertook a Board effectiveness review in 2025, with the Chairs Committee Working Group overseeing implementation of the findings, and all Members have received training appropriate to their roles. The Scheme of Delegation was reviewed and updated in March 2026, and Standing Orders were reviewed and updated in May 2025, with training delivered to Members and Officers. The current Monitoring Officer and Data Protection Officer were appointed by the Authority in September 2025, and the statutory roles of Head of Paid Service, Section 151 Officer and Monitoring Officer are all in place. Committee report templates were reviewed and updated between January and March 2026 to support consistent and effective decision-making.

Further action required

Further action includes reviewing Standing Orders in 2027 to incorporate Internal Audit recommendations, undertaking the next review of the Scheme of Delegation in 2028, and reviewing the Operating Model Charter by November 2026 to ensure it continues to support effective governance and collaborative working. Additional actions include providing refresher training for existing Members in 2026, reviewing the Member/Officer Protocol to strengthen clarity around informal decision-making, and mandating the use of updated committee report templates from 1 April 2026, supported by publication on the staff portal and reinforcement of consistent use across the organisation.

Governance Area:	**Internal Audit, Audit & Risk Committee and Member Scrutiny**	
Definition:	The Authority will maintain an effective internal audit function in line with the Public Sector Internal Audit Standards. The Authority will maintain an effective Audit and Risk Committee, which operates in compliance with CIFPA guidance. The Authority will ensure constructive challenge and debate on policies, performance and decision making.	
Key principle:	6 and 7	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority maintains a comprehensive governance framework that supports effective Internal Audit arrangements, Audit and Risk Committee oversight and Member scrutiny. Independent Internal Audit operates in accordance with CIPFA standards, providing objective assurance over governance, risk management and internal control, while the Audit and Risk Committee offers effective challenge and assurance in line with CIPFA guidance. Standing Orders and committee processes support constructive Member scrutiny of policies, performance and decision-making, and were reviewed and approved by the National Park

Authority in May 2025. The internal audit contract is held by TIAA, who provide independent and objective assurance on behalf of Members, informing both the annual internal audit opinion and the Annual Governance Statement. Internal audit plans are risk-based and provide reasonable coverage of key organisational risks, with delivery improving despite recognised capacity constraints. SICA reporting provides Members with independent assurance on the effectiveness of governance and internal controls, and audit recommendation monitoring arrangements provide reasonable assurance that actions are tracked and progressed, supported by regular reporting that enables prioritisation and challenge.

Further action required

Further action includes continuing to support Member development to maintain a strong focus on assurance and risk, ensuring that internal audit coverage remains aligned to the Authority's evolving risk profile and organisational capacity, and maintaining an annual review of audit priorities to reflect emerging risks. Additional actions include continuing regular SICA reporting with clearer linkage between findings and governance improvement actions, maintaining quarterly reporting on audit recommendations, and continuing to prioritise the delivery of high-risk recommendations to mitigate the impact of capacity constraints.

Governance Area:	**Conduct**	
Definition:	Officers and members will behave in line with the Nolan principles and lead a culture of acting in the public interest.	
Key principle:	1	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has adopted the Model Code of Conduct, and both Officers and Members are expected to behave in accordance with its requirements, promoting a culture of integrity and acting in the public interest. A Local Resolution Policy is in place, and there were no instances during 2025/26 where this procedure was invoked. The Standards Committee is responsible for promoting and maintaining high standards of conduct among Members and Officers by advising on, and promoting awareness and understanding of, the Codes of Conduct. The Code of Conduct for Officers was updated in 2024, and the Standards Committee met twice during the year, in June 2025 and January 2026, with no cases referred during this period. The Committee fulfils its statutory duty to report annually to the Authority, with the final report for 2024/25 presented in September 2025. The Standards Committee includes independent representation, with a third Independent Member appointed in May 2025 following a recruitment process earlier in the year for an initial four-year term. Arrangements are also in place to support ethical governance through induction and training for Members and Officers, maintenance of registers of interests, gifts and hospitality, and clear complaints and whistleblowing policies, which were updated and reported to the Authority in 2024.

Further action required

Further action includes keeping the Member and Officer Codes of Conduct under review to ensure they remain aligned with any legislative changes or updated WLGA guidance, providing refresher ethical governance training for Members as required, and ensuring that new Members receive ethical framework training as part of induction. Additional actions include reinforcing the requirement for Members and Officers to update registers of interests, gifts and hospitality promptly following any changes, and undertaking scheduled reviews of the Concerns and Complaints Policy and the Whistleblowing Policy in 2027 to ensure they remain effective and up to date.

Governance Area:	**Declarations of Interest, Gifts & Hospitality**	
Definition:	The Authority will maintain registers of interests for both members and officers. The register documents interests which may be seen to potentially unethically or unlawfully influence individual's duties. The Authority will maintain registers of gifts and hospitality for Members and Officers to ensure that appropriate safeguards are in place.	
Key principle:	1	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority maintains annual registers of interests for both Members and Officers, and declarations made by Members at committee meetings are also recorded through an automated system. Annual reminders are issued to both Members and Officers to review and confirm their declarations, and the introduction of a new Member Portal has improved consistency and accessibility for Members when completing and updating information. Statutory arrangements are in place for the maintenance of the Register of Members' Interests, which is administered by Democratic Services on behalf of the Monitoring Officer and reviewed annually, providing reasonable assurance of transparency and compliance. Clear processes exist for Member declarations at meetings, which are routinely made and understood, with no evidence of systemic non-compliance, although effective operation remains reliant on individual awareness and timely updates. The Authority also maintains registers of gifts and hospitality for both Members and Officers, providing appropriate safeguards to support ethical governance. Monitoring Officer oversight provides an effective route for advice, escalation and assurance, supported by annual review and reporting to the Authority. Inclusion of these arrangements within the audited accounts and external scrutiny provides additional assurance that controls are operating as intended and that no material issues have been identified.

Further action required

Further action includes continuing the annual review and confirmation process for Members' interests, reinforcing reminders to Members of their duty to update interests within statutory timescales, and providing periodic refresher guidance to support awareness of declaration

responsibilities. Additional actions include considering the consolidation of officer gifts and hospitality declarations into a single, clearly signposted register or policy to strengthen transparency and consistency and maintaining existing Monitoring Officer oversight arrangements to ensure continuity of advice, review and assurance.

Governance Area:	**Member & Officer Induction, Training & Development**	
Definition:	The Authority will ensure that Members and Officers receive induction training to assist them in effectively executing their duties. The Authority will ensure that members are offered, and officers receive continued professional development and other appropriate training to ensure they maintain their skills and knowledge.	
Key principle:	5	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

Members and Officers receive induction and ongoing training to support the effective discharge of their duties. Officers have access to professional bodies, CPD, e-learning and wider learning and development opportunities, which can be requested through the PDR process. In Q3–4 the Authority commissioned consultants to review staff alignment with organisational values and behaviours, and an updated PDR process will be introduced alongside the new HR system in early 2026/27 to further embed mission delivery into individual work programmes and performance management. Member development is supported through a comprehensive induction programme delivered following each election cycle, annual training schedules informed by Member PDR feedback, access to the ELMS online learning platform, and a series of Member training and engagement days held throughout the year on topics including nature recovery, finance, governance, risk, planning, destination management and chairing skills. Cyber security training has been offered across multiple sessions, and Member attendance and remuneration are recorded and published annually. Member development is largely self-assessed, with additional opportunities available through the WLGA, Welsh Government, home authorities and conferences, while mandatory and discretionary officer training is supported through established policies, systems and procedures.

Further action required

Further actions focus on strengthening consistency, monitoring and accessibility. Modular online induction materials will be developed to complement in-person Member induction sessions, and automated reminders will be introduced to support timely completion of officer service-level induction, with manager certification required. A central CPD recording tool will be implemented, supported by guidance for managers, and HR will strengthen monitoring of mandatory and refresher training compliance. The Member Development Strategy will be reviewed and updated to ensure continued alignment with the WLGA

Competency Framework and to provide more policy-specific briefings, alongside consideration of wider training offers such as structured management development.

Governance Area:	**Risk Management**	
Definition:	The Authority will ensure that effective risk management is embedded across the organisation and its decision-making processes.	
Key principle:	6	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority's corporate and legal risks are managed through a structured risk management framework and are reported to the Audit & Risk Committee on a quarterly basis. A new Risk Framework was approved by Members on 26 February 2024, comprising a Risk Management Policy, Risk Management Framework and Risk Appetite Statement. Together, these documents set out the Authority's commitment to effective risk management, explain how risk management principles and best practice are applied across the organisation, and define the level of risk the Authority is willing to accept in pursuit of its objectives. Risk reports are compiled through consultation in line with the Operating Model, with risks regularly reviewed by the Executive Board and reported to the Audit & Risk Committee. A Corporate Risk Register is maintained with clearly defined risks, ownership, mitigation actions and trajectories, and a dedicated Legal Risk Register supports the identification and management of legal risks, with confidential reporting to the Audit & Risk Committee following review by the CEO and Directors. To further strengthen this approach, a Performance, Risk and Compliance Manager has been appointed to maintain the framework and promote a positive risk management culture.

Further action required

Further actions focus on enhancing clarity, linkage and assurance within the existing framework. The Risk Management Framework will be more explicitly linked to the Authority's governance and assurance model through the development of a simplified assurance map, ensuring the "three lines of defence" model is fully applied. The Corporate Risk Register will be strengthened by incorporating inherent risk scores, defining target risk scores to reflect accepted levels of exposure following mitigation, and developing a risk heat map or similar visual summary. In addition, each corporate risk will be explicitly linked to the relevant corporate objective, mission or strategic theme to reinforce strategic alignment and support informed decision-making.

Governance Area:	**Performance Management**
Definition:	The Authority will ensure that effective performance management arrangements are embedded across the organisation and will

	report performance publicly. The Authority will hold individuals to account for their performance.	
Key principle:	2, 3, 4 and 7	
Assurance Level	Corporate Process in Place	**Limited**
	Effectiveness	**Limited**

Review of Effectiveness

In May 2025, Members agreed the corporate priorities for 2025/26 and proposed priorities for the subsequent two years. Progress against these priorities is reported quarterly to the Finance and Performance Committee, although performance reporting is not yet fully integrated with financial reporting. The Corporate Risk Register is updated by Executive Board and reported to the Audit & Risk Committee on a quarterly basis. During 2025/26 the Authority also commenced six-monthly reporting to Welsh Government in response to the Remit Letter from Welsh Ministers. Planning performance is routinely reported to Members, and engagement has taken place to identify preferred performance metrics in key areas, including income generation and human resources. Work is also underway to strengthen project and programme reporting. The appointment of the Performance, Risk and Compliance Manager toward the end of Q4 2025/26 provides dedicated capacity to develop performance management systems and to bring together reporting against the Management Plan, corporate priorities and the Strategic Remit Letter in a more coherent and consistent way.

Further action

Further actions are focused on improving consistency, integration and clarity across performance, risk and individual performance reporting. Corporate performance monitoring will be strengthened through refreshed KPI guidance and training for services during 2026, alongside the introduction of automated SharePoint reminders and performance dashboards to support managers. Greater alignment between performance and financial reporting will be developed. While the PDR process is well established and completion rates are high, work will be undertaken during 2026/27 to embed the new HR system and updated PDR framework, ensuring improved consistency and quality of objectives in line with consultant recommendations.

Governance Area:	**Counter Fraud and Corruption Arrangements**	
Definition:	The Authority will ensure that effective Counter Fraud and corruption arrangements are embedded across the organisation and will investigate suspected or identified fraud.	
Key principle:	6	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has established counter-fraud and corruption arrangements designed to prevent, detect and investigate suspected fraud or bribery. A comprehensive and up-to-date

Anti-Fraud and Bribery Policy is in place, aligned with recognised good practice and embedded within the Authority's governance framework. The policy includes a clear fraud response plan, providing reasonable assurance that suspected cases would be managed appropriately. A Whistleblowing Policy also operates, enabling employees and others to raise concerns confidentially and supporting the early detection of fraud and corruption, although usage is infrequent. Internal audit provides independent assurance over governance and controls and would support investigations where required, promoting learning and continuous improvement. Governance arrangements provide appropriate oversight, with a Fraud Register now in place, and any alleged fraud resulting in significant actual or potential loss is required to be reported to the Audit and Risk Committee as soon as practicable.

Further action required

Further actions are focused on strengthening awareness and consistent application of existing arrangements. Awareness of the fraud response plan will be reinforced among managers and key officers to ensure confidence in its practical use, and whistleblowing arrangements and reporting routes will continue to be actively promoted. Existing internal audit liaison and notification arrangements will be maintained, and policies will continue to be reviewed periodically to ensure they remain relevant and effective.

Governance Area:	**Whistleblowing Arrangements**	
Definition:	The Authority will maintain arrangements for individuals to raise concerns and will ensure that these are acted upon.	
Key principle:	1 and 6	
Assurance Level	Corporate Process in Place	**Substantial**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority's Whistleblowing Policy is current, published on the Authority's website and accessible to officers via the Staff Portal. During the year the policy was updated to replace named officers with role-based titles, ensuring it remains accurate and sustainable over time. The policy provides a clear and accessible framework for raising concerns and is aligned with legislative requirements and recognised good practice. Awareness of the policy has been supported through an Inform Session held in July 2024. Multiple reporting routes are available, supporting accessibility and confidence in the arrangements, and confidentiality and protection principles are well understood, with no evidence of systemic issues or misuse. Investigation and escalation processes provide reasonable assurance that concerns are acted upon proportionately and in a timely manner, and governance arrangements ensure appropriate oversight and escalation where required.

Further action required

Further actions will focus on maintaining awareness, confidence and assurance in the whistleblowing arrangements. The policy will be periodically reviewed and re-promoted to reinforce staff understanding and awareness, alongside continued communication of

available reporting routes. Confidentiality principles will be reinforced through refresher training, and consideration will be given to periodic high-level reporting, while protecting confidentiality, to provide additional assurance to senior management and Members.

Governance Area:	**ICT Infrastructure and Strategy**	
Definition:	The Authority has an ICT transformation programme, and will develop efficient, effective systems and technology to support delivery of services.	
Key principle:	6 and 7	
Assurance Level	Corporate Process in Place	**Substantial**
	Effectiveness	**Limited**

Review of Effectiveness

The Authority maintains a range of information and technology policies, systems and controls to support secure, reliable and effective digital operations. An Information and Security Policy and Email Usage Policy are in place, supported by technical controls and regular cyber-security awareness training, although instances of poor user adherence persist, including password sharing and the acquisition of software without appropriate IT involvement. The Authority's Microsoft 365 platform is widely adopted for core functionality; however, advanced collaboration, document lifecycle management, governance and retention features remain under-utilised, with inconsistent governance of Teams and SharePoint sites leading to duplication and a weaker information architecture. Core server infrastructure and the replacement server facility remain stable, but ageing hardware and limited virtualisation capacity reduce resilience and flexibility. Backup arrangements with Pembrokeshire Coast National Park operate reliably, though infrequent recovery testing limits assurance over restoration times. Identity and access management controls, including single sign-on and multi-factor authentication, provide a strong security baseline, albeit with some legacy systems and partial manual oversight. Bespoke internal applications are effective but carry resourcing and continuity risks due to limited documentation and reliance on a single in-house developer. Authority web platforms are managed inconsistently, with limited IT involvement contributing to variable technical standards, fragmented content governance and elevated security, accessibility and compliance risks.

Further action required

Further actions are focused on strengthening governance, compliance and resilience across information and digital systems. Leadership will reinforce mandatory adherence to information security policies, embed accountability within line management responsibilities and ensure IT involvement in all software procurement and implementation decisions, supported by targeted awareness interventions. Cyber awareness training will continue, supplemented by periodic audits to identify and address misuse. A structured Microsoft 365 adoption plan will be developed to improve collaboration and information governance,

including clearer ownership models and department-specific training. A multi-year infrastructure refresh and capacity planning roadmap will be established, alongside improved monitoring thresholds and proactive alerting. Disaster recovery arrangements will be strengthened through scheduled recovery testing and updated documentation, with resource implications reviewed. Identity management will be enhanced by extending single sign-on coverage, further automating joiner, mover and leaver processes and strengthening MFA onboarding support. User-related password and security risks will be addressed through targeted education and the phased removal of legacy exceptions. Resourcing and documentation arrangements for bespoke applications will be reviewed to reduce single points of failure. Finally, a central, IT-led governance model will be implemented for all Authority web platforms to ensure consistent technical, security, accessibility and content standards and to reduce risk, duplication and fragmentation across services.

Governance Area:	**Effective Information Governance**	
Definition:	The Authority will ensure that effective information governance arrangements are embedded across the organisation and will investigate suspected or identified breaches.	
Key principle:	6	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has established comprehensive information governance arrangements to ensure compliance with data protection requirements and to manage suspected or identified information governance breaches effectively. During 2025/26 all data protection policies were reviewed and updated, with the exception of the Data Retention Policy, which is nearing completion. The policies are published, actively operated and supported by the appointment of a designated Data Protection Officer. A clear Data Protection Policy sets out lawful processing principles and data subject rights, supported by a Data Protection Impact Assessment (DPIA) procedure to identify and mitigate risks associated with new or changed processing activities. Officers have access to a virtual data protection office (VDPO) system for logging data breaches and managing Subject Access Requests, and key officers have received targeted training. Clear procedures are in place for managing data breaches and responding to Subject Access Requests, with appropriate escalation arrangements. Information and cyber security controls and surveillance and imaging systems policies are also in place, providing assurance that technical and organisational measures support confidentiality, integrity and availability of information while respecting privacy and human rights obligations.

Further action required

Further actions are focused on completing and embedding existing arrangements and ensuring continued compliance. The Data Retention Policy will be finalised, and the use of the VDPO system will be fully implemented to support consistent logging and management

of breaches and requests. The application of DPIA processes will continue to be monitored to ensure consistency, and all information governance-related policies will be reviewed periodically and updated in line with any legislative or regulatory changes to maintain their ongoing relevance and effectiveness.

Governance Area:	**Access to Information**	
Definition:	The Authority will ensure transparency by providing appropriate and legal access to information	
Key principle:	2 and 7	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority promotes transparency by providing appropriate and lawful access to information. A Publication Scheme is published on the Authority's website, alongside a Privacy Notice, supporting openness and compliance with statutory requirements. During 2025/26 the Authority received 69 Freedom of Information (FOI) requests, of which 65 were responded to within the statutory timeframe. FOI and Environmental Information Regulations (EIR) requests are routinely logged, processed and responded to in line with legislative requirements, with documented responses and internal review arrangements where required. This area of activity is reported to the Audit and Risk Committee on a quarterly basis, providing Member oversight. Supporting policies and procedures, including the Data Protection Policy updated in January 2026, underpin effective access to information and compliance with Subject Access Request requirements.

Further action required

Further actions are aimed at strengthening consistency, assurance and future readiness. A formal FOI procedure workflow will be developed to further support officers in managing requests, and existing FOI handling guidance will be kept under review to ensure it remains current. The Publication Scheme will be reviewed and updated, and further work will be undertaken to strengthen data sharing arrangements under the Data Protection framework to support continued compliance and transparency.

Governance Area:	**Financial Management**	
Definition:	The Authority will ensure that effective financial management arrangements are embedded across the organisation, which supports short-, medium- and long-term achievement of the Authority's ambitions and service provision	
Key principle:	4 and 6	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority maintains a strong framework for financial governance through regularly reviewed Financial Regulations and Contract Standing Orders, which provide a clear financial and procurement framework to ensure legislative compliance, safeguard assets, secure value for money, support effective income generation and promote the efficient use of resources. The signed draft Statement of Accounts for 2023–24 is published online, with the external audit commencing in November 2024. The 2025–26 budget was approved by Members in March 2025, and financial performance is reported quarterly to the Finance and Performance Committee. Decision-making is undertaken transparently in the public domain, except where exemptions apply under the Local Government Act 1972. The Section 151 Officer continues to make good progress in strengthening financial procedures and protocols and developing the capacity and capability of the Finance team. Budget-setting and monitoring arrangements are robust, with quarterly reporting providing Members with effective oversight, enabling early identification of variances and emerging financial risks. Internal and external audit arrangements provide independent assurance, supporting continuous improvement, while governance structures ensure effective Member oversight of financial management, risk and value for money.

Further action required

Further actions are focused on maintaining good practice and strengthening long-term financial resilience. Financial Regulations will continue to be reviewed periodically to ensure they remain current and aligned with best practice and organisational change. The Medium-Term Financial Plan will be further developed and embedded to support long-term financial sustainability, alongside continued enhancement of forward-looking budget reporting to strengthen risk and forecast visibility. Timely implementation and monitoring of agreed audit actions will be maintained, with progress reported to Members, and ongoing support will be provided for Member development in financial governance to ensure continued alignment between financial reporting, risk management and strategic priorities.

Governance Area:	**Partnership Working, Consultation and Stakeholder Engagement**	
Definition:	The Authority will have clear channels of communication in place with the community and other stakeholders and will define the types of issues it will consult and engage on and how it will use the feedback received.	
Key principle:	7	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has well-established arrangements for stakeholder engagement and partnership working to support delivery of the National Park Management Plan. Extensive consultation was undertaken during development of the Plan, with the process and outcomes published on the Authority's website. Since publication of Dyfodol y Bannau,

partnership working has continued to develop across a wide range of strategic and delivery partnerships, including the Historic Environment Partnership, Usk Catchment Partnership, Local Nature Partnership, Dark Skies Board and Geopark Partnership. The Usk Catchment Partnership has matured further with the appointment of an experienced project manager. The Authority also maintains strong relationships with farming communities through Ser Ffermio y Bannau sessions and works collaboratively at local and national levels through National Parks Wales, National Parks UK, the National Park Partnership and Landscapes Wales. Engagement with the tourism sector has been strengthened through the Destination Management Strategy approved by Members in March 2026, supported by an ambassador scheme and engagement events. Community engagement is embedded through the Local Development Plan Delivery Agreement, stakeholder mapping aligned to the Plan's five missions, a Public Speaking Scheme, and webcast Committee meetings. The appointment of a Stakeholder and Strategic Partnership Manager in February 2026 provides dedicated capacity to coordinate and strengthen this work, including progressing the establishment of Fforwm y Bannau.

Further action required

Further actions will focus on strengthening consistency, evaluation and governance of engagement and partnership activity. The stakeholder register will be kept under review and used to develop a more structured engagement strategy aligned to partnership working and delivery priorities. Integrated Assessment processes will be further embedded, led by the Performance, Risk and Compliance Manager. Opportunities will be explored to use the Opus system to plan, track and monitor consultation activity more systematically. Targeted outreach will be increased around major partnerships and visitor hotspots, and evaluation and lessons-learned templates will be strengthened and applied consistently across services. Governance arrangements for significant partnerships will be reviewed, including Terms of Reference, to ensure clarity of roles, accountability and effectiveness, with ongoing development and support provided to key partnerships through the new managerial role.

Governance Area:	**Asset Management**	
Definition:	The Authority has an Asset Management Framework that ensures all of the its assets are compliant, sustainable, fit for purpose and support the delivery of Authority services and strategic objectives.	
Key principle:	4 and 6	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Limited**

Review of Effectiveness

The Authority is making progress in ensuring that its asset base is compliant, sustainable, fit for purpose and aligned with the delivery of services and strategic objectives. An Asset Management Plan and Property Gazetteer are in place and provide a strategic framework for managing the Authority's assets, although aspects require updating to reflect current operational arrangements, capacity and priorities. An Asset Management Working Group

supports cross-service coordination and discussion of asset-related matters, facilitating information sharing and issue escalation, though its role and reporting arrangements are not yet fully formalised. An internal audit of asset management arrangements completed in October 2025 provided independent assurance and identified areas for improvement, with management accepting the recommendations. Governance arrangements enable appropriate Member oversight and challenge; however, assurance remains limited in part due to the absence of a dedicated officer role and the lack of routine, structured reporting on asset performance.

Further action required

Further actions are focused on strengthening governance, planning and assurance. The Asset Management Plan will be refreshed to ensure it reflects current asset use, condition, sustainability objectives and organisational priorities. The Asset Management Group will meet more regularly, with clearer governance and reporting arrangements, and a Property Maintenance Programme will be developed following the next property condition surveys, including provision for unplanned works and a prioritised 'wish list'. Agreed internal audit recommendations will be implemented and monitored through established governance processes. More regular and structured reporting on asset performance, risks and priorities will be introduced for Members, including the establishment of an annual Asset Management report to the National Park Authority to provide clearer assurance and accountability.

Governance Area:	**Comments, Compliments and Complaints**	
Definition:	The Authority recognises feedback as a valuable resource for improving the experiences of citizens and users and shaping the design and delivery of services for the future.	
Key principle:	1, 2, 6 and 7	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority recognises feedback as a valuable means of improving public experience and shaping the future design and delivery of services. A clear framework is in place for managing complaints, concerns and compliments, supported by a revised Complaints and Concerns Policy approved by Members for information in September 2024 and an Unreasonable Behaviour Policy presented in October 2024. Comments, compliments and complaints are centrally recorded and monitored, providing management oversight and supporting organisational learning, and are reported quarterly to the Audit and Risk Committee. As at the end of March 2026, the Authority received 43 complaints, of which three progressed to Stage 2, with 21 upheld and one referred to the Public Services Ombudsman for Wales. Day-to-day operational arrangements are functioning effectively

and enable timely handling and resolution of complaints, with senior management visibility supporting service improvement where appropriate.

Further action required

Further actions are focused on strengthening consistency and resilience of operational arrangements. While policy and recording systems are operating effectively, operational procedures will be formalised and documented to reduce reliance on unwritten processes and ensure consistency of practice. Existing reporting to senior management and the Audit and Risk Committee will continue, providing assurance over performance, emerging themes and learning from feedback received.

Governance Area:	**Programme and Project Management**	
Definition:	The Authority's Programme and Project Management methodology defines and maintains standards for project management within the organisation to provide decision-making capacity to ensure the program objectives are met	
Key principle:	4 and 5	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has established programme and project management arrangements to support the effective governance and delivery of projects and programmes. A Programme and Project Board is in place, supported by an agreed methodology, governance structure and standard templates, including Terms of Reference and project proposal documentation. An outline project proposal process operates through the 'Bright Ideas' form, with guidance provided to all staff. The Board meets regularly to review progress, risks and resource allocation, with decisions recorded and tracked through a central Programme and Project Board tracker. Risk, financial and resource considerations are incorporated throughout the project lifecycle, although recent internal reviews have identified some variation in the consistent application of the methodology across services and occasional divergence from agreed operating model channels.

Further action required

Further actions will focus on strengthening consistency, clarity and integration. The Programme and Project Management Terms of Reference will be finalised and refreshed for 2026, alongside clearer articulation of operating model channels and procedures. The Programme and Project Board tracker will continue to be maintained to support effective oversight and risk management, and further work will be undertaken to embed project lifecycle cost projections more consistently. The Authority will also continue progressing toward its ambition of establishing a small, agile pool of Project Managers or Officers to work flexibly across programmes and projects, enhancing capacity and delivery assurance.

Governance Area:	Health & Safety	
Definition:	The Authority has a Health and Safety Policy with proactive goals, which is supported by a strategy and management framework. This seeks to ensure the risks associated with the health and safety of those engaging in Authority activities or visiting the Park are appropriately managed, regularly reviewed and investigations completed where incidents occur.	
Key principle:	6	
Assurance Level	Corporate Process in Place	**Substantial**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has established robust health and safety arrangements to support a safe working environment and ensure compliance with statutory requirements. The T100 Health & Safety Management System is in place, with associated training delivered, and has enabled significant progress in reviewing and updating health and safety policies and procedures. A clear reporting structure has been developed, supported by an organogram setting out roles and responsibilities. The Health & Safety Policy was fully reviewed and updated in 2025, with new policy areas signed off by the CEO with advice from external health and safety advisers, Thomas Carroll. A Health & Safety Working Group meets quarterly, bringing together representation from across the Authority's business areas, and reports through the Operating Model to both the Managers Forum and Corporate Services Group. The introduction of the T100 online portal has enabled consistent and traceable management of risk assessments, accidents and near-miss incidents, alongside central storage of key policies and the Staff Handbook. All relevant officers have completed risk assessment training, and appropriate arrangements are in place for Adventure Activities Licensing Authority (AALA) training and validation. Quarterly external health and safety audits provide independent assurance and support continuous improvement through agreed action plans.

Further action required

Further actions are focused on ensuring consistency, sustainability and effective follow-through. Regular reviews of the Health & Safety Policy will continue to ensure ongoing appropriateness, and routine checks will be carried out to confirm the consistent and effective use of the T100 system. Training records will be kept up to date, with arrangements in place to capture new starters, and AALA training and validation will continue to be logged and monitored annually. Logbooks and audit action plans will be maintained, with responsibility for ensuring all actions are completed and formally signed off.

Governance Area:	Procurement
Definition:	The Authority will ensure that effective procurement arrangements are embedded to enable it to demonstrate good practice,

	compliance with legislation, realise value for money and public accountability.	
Key principle:	6 and 7	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Reasonable**

Review of Effectiveness

The Authority has established procurement arrangements to ensure compliance with legislation, achievement of value for money and appropriate public accountability. Revised Contract Standing Orders were updated and approved by Members in May 2025 following an internal audit recommendation to ensure due consideration was given to relevant legislation including the Fraud Act 2006, the Bribery Act 2010 and the Modern Slavery Act 2015. The updated Standing Orders provide a clear and comprehensive framework for procurement activity across the Authority and are consistently applied, supporting strong internal governance and control. A Sustainable Procurement Policy is also in place, setting out how the Authority will follow best practice in embedding sustainability considerations within procurement, and was presented to Members for noting in November 2025. Defined quotation and tendering procedures support fair competition and transparency, and procurement activity is subject to appropriate senior officer approval, internal audit review and committee scrutiny, providing reasonable oversight and escalation of exceptions.

Further action required

Further actions are focused on maintaining good practice and strengthening assurance. Contract Standing Orders and the Sustainable Procurement Policy will continue to be reviewed periodically to ensure alignment with legislative change and best practice. Progress against accepted recommendations from the February 2025 internal audit advisory review of procurement will continue to be monitored and reported through the audit recommendations tracker. Ongoing guidance and advice will be provided to officers to support consistent application of tendering and quotation procedures, and consideration will be given to strengthening routine reporting on procurement activity and compliance to enhance transparency and Member oversight.

Governance Area:	**Workforce Planning and Strategy**	
Definition:	The Authority will ensure that effective procurement arrangements are embedded to enable it to demonstrate good practice, compliance with legislation, realise value for money and public accountability.	
Key principle:	4 and 5	
Assurance Level	Corporate Process in Place	**Reasonable**
	Effectiveness	**Limited**

Review of Effectiveness

The Executive Board has led organisational development activity to ensure the Authority has the skills, knowledge and capacity required to deliver its strategic objectives effectively. The

CEO has undertaken reviews of organisational capacity and capability, most recently reported to the National Park Authority in September 2024, and work is underway to procure external consultants and a new HR system to support further progression. Good progress has been made on Mission Mapping to support the transition to a mission-led organisation, reflecting a key corporate priority set out in the Corporate Priorities 2025–28. Workforce capacity and resourcing pressures are recognised risks, mitigated in part through a Request to Fill process. The Authority has also prioritised staff wellbeing, embedding wellbeing within workforce engagement and development activities and holding an all-staff wellbeing event in June 2024. With support from the National Parks Partnerships, work has also progressed to identify workforce and organisational changes required to support diversification of income. Recruitment challenges remain in some specialist areas, particularly planning, policy and finance, reflecting wider sector skills shortages. Learning and development pathways are in place for officers and Members, supported by HR oversight, use of the ELMS platform and access to mandatory, role-specific and leadership training. Wellbeing initiatives are supported through shared resources, and organisational culture continues to be developed through leadership and values-based approaches.

Further action required

Further actions are focused on strengthening workforce planning, capability and resilience. A workforce audit will commence in Q1 2026/27, informing the development of a Workforce Strategy during 2026 to reflect organisational development ambitions, emerging skills needs and the financial landscape. Targeted recruitment campaigns will be developed for hard-to-fill roles, and managers will be expected to consistently review development needs through PDR cycles. Wellbeing behaviours and communications will be refreshed to improve engagement across teams, and a structured succession planning framework will be developed and embedded within annual workforce planning. The implementation of the new HR system will enable improved workforce data, analytics and reporting, supporting regular monitoring of turnover, absence and skills gaps to inform strategic decision-making.

Conclusion

Overall, the Authority can take reasonable assurance from its governance arrangements for 2025/26, underpinned by the reasonable internal audit opinion provided by TIAA, the confirmation from the Auditor General that the statutory recommendations issued in 2021 are now concluded, and the continued operation of key governance processes and controls.

The year has also seen important progress in strengthening the Authority's governance infrastructure, including implementation of the revised Code of Corporate Governance and Governance Assurance Framework, the use of Service Manager assurance statements to inform this Annual Governance Statement, improvements to the tracking and reporting of audit recommendations, and further refinement of the Scheme of Delegation, Standing Orders and committee reporting processes.

Notwithstanding these strengths, the Authority recognises that it continues to face a number of significant risks which, if not actively managed, could affect its ability to sustain

improvement and deliver its statutory purposes and wider missions—most notably pressures on medium-term financial sustainability, ongoing organisational capacity constraints, and the need to improve performance management arrangements across all services.

The action plans set out in this statement therefore remain central to the Authority's approach to governance improvement, and will be used to prioritise activity, focus limited resources on the highest-impact issues, and provide a clear route for Member scrutiny and organisational accountability. Delivery will be supported through continued collaborative leadership by Members and Officers, and strengthened corporate oversight functions, with progress monitored through the Governance Assurance Framework, the Corporate Risk Register and the audit recommendations tracker, and reported routinely to the Audit and Risk Committee and relevant committees.

The Authority is committed to maintaining transparency and public confidence through timely reporting and by ensuring that governance arrangements remain fit for purpose as the organisation continues its transformation to a mission-led approach.

DRAFT

Accountability & Action Plans to address significant governance issues

Review of action plan to address significant governance issues in 2025-26

Issue	Action 2025-26	Review
Workforce Planning	Mission Mapping HR System in place	During 2025/26 the organisation has developed and refined its initial mission mapping, bringing together service activity, projects and partnership work against the Authority's missions and wellbeing goals. The outputs are being used to shape corporate planning and performance work for 2026/27, including the development of clearer outcome measures and the alignment of work programmes, while further engagement will be needed to embed the mapping consistently across all services and to keep it updated as priorities evolve. Procurement activity has progressed during 2025/26 to secure a new HR system to modernise core HR administration and strengthen workforce reporting. The system is intended to support improved data quality, more consistent processes and better management information on areas such as recruitment, turnover, absence and training compliance. Implementation and rollout are planned for early 2026/27, with associated work to update guidance and introduce the refreshed PDR process so that individual objectives and development planning are better aligned to mission delivery.

Info Governance	DPO Officer	The Authority appointed a Data Protection Officer in September 2025 and the role has supported delivery of the 2025/26 information governance work programme, including review and update of data protection policies and increased organisational awareness. Use of the virtual Data Protection Office (VDPO) system is being embedded to strengthen the consistent logging and management of data breaches and Subject Access Requests, supported by targeted training. Mandatory Data Protection Officer training was delivered to all officers in February 2026, with further work planned in 2026/27 to fully implement VDPO processes and complete the Data Retention Policy.
Asset Management	Review of team structure and alignment	During 2025/26 initial work has progressed to review team structures and alignment. This has included consideration of roles and responsibilities, reporting lines and how asset-related work is prioritised and escalated through the Operating Model. The review is being used to inform proposals for 2026/27, including options to strengthen corporate capacity and to formalise the governance and reporting arrangements for the Asset Management Working Group, supporting more consistent oversight and assurance.

Legal Framework	Review of Disciplinary policies	During 2025/26 preparatory work has progressed to review and refresh the Authority's disciplinary policies to ensure they remain current, clear and aligned with employment law and good practice. An initial review has identified areas where wording, process steps and associated guidance can be strengthened to improve consistency and usability for managers and staff, including clearer links to related policies and expected timescales. Subject to consultation and management approval, the updated policies and supporting guidance will be finalised and implemented during 2026/27.

Action plan to address significant governance issues in 2026-27

Governance Area	Action 2026-27	Responsible
Legal Framework	- Secure Member approval and implementation of the Hybrid Committee Meeting Policy.	Monitoring Officer
Policy Framework	- Strengthen performance measures and KPIs aligned to the Management Plan and improve monitoring of policy review cycles.	Performance, Risk and Compliance Manager
Decision Making, Delegation of Duties, Roles and Responsibilities	- Mandate consistent use of updated committee report templates.	Monitoring Officer
Risk Management	- Develop a simplified assurance map to embed the "three lines of defence" - Enhance the Corporate Risk Register by adding inherent and target risk scores and a heat map and explicitly link corporate risks to corporate objectives/missions to strengthen strategic alignment.	Performance, Risk and Compliance Manager
Performance Management	- Strengthen corporate performance monitoring through refreshed KPI guidance and improve alignment between performance and financial reporting. - Embed the new HR system and refreshed PDR framework to improve quality and consistency of individual objectives.	Performance, Risk and Compliance Manager/HR

Effective Information Governance	- Finalise the Data Retention Policy and fully embed the virtual Data Protection Office (VDPO) processes to ensure consistent logging, management and reporting of data breaches and Subject Access Requests, supported by ongoing monitoring of DPIA compliance.	Data Protection Officer
Financial Management	- Further develop and embed the Medium-Term Financial Plan and enhance forward-looking budget reporting to strengthen long-term financial resilience.	Section 151 Officer
Asset Management	- Refresh the Asset Management Plan to reflect current asset use, condition, sustainability objectives and organisational priorities. - Formalise governance and reporting arrangements for the Asset Management Working Group and increase meeting frequency	Asset Management Working Group
Workforce Planning	- Commence the workforce audit in Q1 2026/27 - Develop a Workforce Strategy during 2026 to reflect organisational ambitions, emerging skills needs and the financial landscape	HR

END OF ITEM

Bannau Brycheiniog

MEETING	Audit and Risk Committee		
DATE	14/09/2026		
REPORT TITLE	Risk appetite statement review and sign off		
REPORT BY	Olivia Duggan		
PURPOSE	This report updates the Committee on the Corporate Risk Register and requesting feedback on the proposed risk appetite and tolerance levels.		
EXEMPT INFORMATION	YES ☐ - *See Section 1A* NO ☒ - *this report does not contain information identified as confidential or exempt.*	**DECISION REQUIRED**	YES ☒

INTEGRATED ASSESSMENT REQUIRED?	☐ YES ☒ NO

RECOMMENDATIONS

1. Review and discuss the proposed risk tolerance level changes
2. Approve the updated Risk Appetite Statement

EXECUTIVE SUMMARY

Members are asked to review and approve the draft Risk Appetite Statement. The statement has been updated following feedback received during the Member workshop on 28 July, where Members requested clearer definitions for risk likeliness and impact scores before considering proposed changes to risk tolerances across four risk categories; people and culture, operational, safety and security and financial.

The draft now includes detailed scoring definitions to support a more consistent understanding and application of risk assessment across the Authority. The Committee has been asked to review the proposed risk appetite and associated scoring definitions, discuss any amendments required, and approve the statement for adoption across the Authority.

PURPOSE OF REPORT AND REASON FOR RECOMMENDATION(S):

The purpose of this report is to present the Risk appetite statement draft for members review and approval. The draft has been updated to reflect feedback received at a member's workshop on 28th of July. The report seeks the members views on the proposed risk appetite, scoring definitions and risk tolerances prior to adoption throughout the authority.

RELATION TO AUTHORITY PRIORITIES
CLIMATE ☒ WATER ☒ NATURE ☒ PEOPLE ☒ PLACE ☒
Bannau Brycheiniog risk management process, including risk framework, policy and appetite statement reflects the priorities set by Members at their risk workshop held in June 2025 and those identified following review of risk by the Executive Board. Effective risk management helps the Authority to meet its statutory obligations and discharge its services and supports the delivery of Dyfodol Y Bannau.

RISK MANAGEMENT	
Risk has been considered throughout the review of the Risk Appetite Statement. The review was prompted by concerns that some existing tolerance levels no longer accurately reflected the Authority's risk profile or supported informed decision-making.	
IMPACT ANALYSIS	
Financial and resource implications	Financial and resource implications are heavily highlighted within the Risk register and affects majority of the risks above tolerance.
Legal and constitution matters	Legal and Constitution matters are considered within the risk register however, there is a separate legal risk register.
Equality and diversity	Equality and diversity considerations are also implemented within the risk register document.

CONSULTATION
The revised impact and likelihood definitions reflect feedback received from Members at the risk session held on 28 July. The proposed changes to the Risk Appetite Statement and tolerance levels are now presented to the Audit and Risk Committee for review and feedback.

CONCLUSION AND NEXT STEPS
The Committee's feedback on the revised impact and likeliness definitions, and proposed risk appetite and tolerance levels will inform the next stage of development. Following the Committee's review, the Risk Appetite Statement and supporting risk management documents will be updated as appropriate.
BACKGROUND DOCUMENTS

Annex A – Draft risk appetite statement (Which includes definitions of Impact x likeliness) Annex B – Presentation on suggested risk appetite

REPORT APPROVAL	
Senior Officer: Richard Griffiths	Comments: N/A

BBNPA Risk appetite statement draft

1. Introduction

The risk appetite statement sets out the level and types of risk that BBNPA is willing to accept in pursuit of its corporate priorities, wellbeing objectives and statutory duties.

This statement should be read and applied alongside the Risk management policy, Risk Management framework and the corporate risk register as well as individual team risk registers. When considered together, these documents provide the basis for a consistent, proportionate and practical approach to managing risk across the organisation.

The purpose of this statement is to support informed decision making by helping officers and members understand where the Authority is willing to take managed risks, where it should act with caution and where risks require to be escalated due to being out of the set tolerance level.

The BBNPAs risk management approach follows the Orange Book principle stating that public sector organisations cannot be entirely risk averse if they are to deliver objectives successfully, and that risk management should be embedded into planning, decision making and the day-to-day delivery of the Authorities priorities.

2. Scope

The risk appetite statement applies to all areas of the Authority's work, including strategic delivery, operational activity, project and programme management, governance, finance, land and property management, legal compliance, health and safety, technology, stakeholder engagement and partnership working.

It applies to all staff including management, senior leadership and members involved in identifying, assessing, managing and analysing risks.

The statement supports decision-making across the Authority by providing clear tolerance levels for different categories of risk. It also supports the corporate risk register by enabling each risk to be assessed as within tolerance, at tolerance or above tolerance.

3. What is Risk Appetite?

Risk appetite is the amount of risk the Authority is willing to accept in pursuit of its objectives. It describes the Authority's general attitude to risk in specific risk categories, while risk tolerance defines the point at which a risk becomes too high and requires further action, review or escalation. Risk appetite allows the Authority to answer the following questions:

4. How this statement should be used

This statement should be used when risks are identified, assessed, reviewed or escalated. Risk owners, supported by the Performance, Risk and Compliance Manager where appropriate, should use this statement to compare the risk score against the agreed appetite and tolerance level for the relevant category.

Where a risk is within tolerance, it may continue to be managed locally with proportionate monitoring. Where a risk is at tolerance, it should be kept under active review and may require further mitigation actions to minimise the risk. Where a risk is above tolerance, it should be reviewed through the agreed risk management process and escalated where appropriate.

In practice, the statement should be used when:

- A new risk is added to the risk register
- When a risk score changes
- During managers forum risk review discussions
- When deciding whether a risk should be escalated to EB
- When preparing reports for Audit and Risk committee
- When reviewing whether mitigating actions are sufficient.

5. Risk Appetite Scale, scoring and tolerance.

BBNPA will use five-level scale to set the parameters within which it will operate in each of the primary risk categories. These can be used to plot the risks onto the risk register using the heat map which is provided further within the risk appetite.

Averse. The Authority has very limited appetite for risk. Safe and well-controlled options are preferred, and risks should only be taken where there is a clear need and appropriate controls in place.

Minimalist. The Authority has a very limited appetite for risk. Safe and well controlled options are preferred, and risks should only be taken where there is a clear need and appropriate controls in place.

Cautious. The Authority is willing to accept some managed risk where this supports delivery, provided controls are in place and the risk is actively monitored.

Open. The Authority is willing to consider a range of options and accept managed risk where this supports improvement, innovation, value for money or delivery of objectives.

Bold. The Authority is willing to take higher levels of managed risk where there is a strong opportunity to deliver strategic benefit, innovation or long-term impact, provided risks are understood, monitored and escalated where necessary.

This five-level scale is based on tolerance level agreed upon by the members and aligned with the orange book principles of risk management in a public body organisation.

Impact x likeliness level	Scale	Appetite level	Definition
Very high	Averse	Low	Avoidance of risk and uncertainty is a key organisational objective.
High	Minimalist		Preference for ultra-safe business delivery options that have a low degree of inherent risk and only have a potential for limited reward.
Medium	Cautious	Medium	Preference for safe delivery options that have a low degree of residual risk and may only have limited potential for reward.
Low	Open	High	Willing to consider all potential delivery options, tolerate moderate risk, and choose the one that is most likely to result in successful delivery while also providing an acceptable level of reward (value for money etc)
Very low	Bold		Eager to be innovative and choose options offering potentially higher business rewards, despite greater inherent risk.

Risks are assessed by considering:

Impact – How serious the consequence would be if the risk happened.

Likeliness – How likely the risk is to happen.

The risk score is then calculated by multiplying the impact level by the likeliness level.

	1 Very low	2 Low	3 Medium	4 High	5 Very High
5 Very likely	Medium 5	High 10	Very high 15	Extreme 20	Extreme 25
4 Likely	Medium 4	Medium 8	High 12	Very high 16	Extreme 20
3 Possible	Low 3	Medium 6	Medium 9	High 12	Very high 15
2 Unlikely	Very low 2	Low 4	Medium 6	Medium 8	High 10
1 Very unlikely	Very low 1	Very low 2	Low 3	Medium 4	Medium 5

The Authority will consider the following three types of risk score:

Inherent Risk score - The Current level of risk after existing controls and mitigation are considered. This is the first assessment.

Residual risk score – The current level of risk after existing control and mitigating actions are considered.

Target risk score – This is the level of risk the Authority is aiming to reduce the risk to after mitigating actions have been completed.

Risk score	Risk impact categories										
	Strategic delivery	Finance	Policy	Operations	Safety & Security	People and Culture	Legal and Reputational	Governance	Commercial	Technology	Property
5 – Severe	Failure to deliver a statutory purpose or a core Management Plan mission, with long-term or irreversible consequences for the National Park.	Financial impact loss of income or cost increase <20%	Fundamental policy failure or absence of required policy, causing Authority-wide non-compliance or inability to deliver statutory duties.	Prolonged loss of one or more critical services, or Authority-wide disruption lasting more than five working days.	Multiple fatalities, severe irreversible harm, or a major security incident affecting staff, Members, volunteers, contractors or the public.	Sustained loss of critical skills or leadership capacity, widespread workforce failure, or culture issues preventing the Authority from operating effectively.	Serious statutory or regulatory breach, major litigation or intervention, accompanied by sustained national adverse coverage and severe loss of public confidence.	Systemic governance or internal-control failure requiring immediate intervention; material decisions cannot be demonstrated as lawful, transparent or accountable.	Failure of a major commercial arrangement or income stream causing severe service impact, contractual dispute or inability to continue an important activity.	Major cyberattack, widespread data breach or loss of critical systems preventing delivery of essential Authority functions for a prolonged period.	Critical failure, closure or loss of a key public or operational asset, with prolonged service disruption or severe harm to protected heritage or the environment.
4 – Major	Major constraint on a statutory purpose, Management Plan mission or corporate priority, requiring significant recovery action and senior oversight.	Financial impact of loss of income or cost increase of 6-20% income.	Serious weakness in a key policy or significant failure to apply it consistently, exposing the Authority to intervention or major delivery failure.	Loss of an important service for three to five working days, significantly affecting communities, visitors, partners or regulated customers.	A fatality, life-changing injury, major public-safety event or serious security incident requiring urgent action and external investigation.	Major loss of specialist capacity, sustained industrial-relations or wellbeing issues, or serious cultural weaknesses significantly affecting delivery.	Serious legal or regulatory breach leading to sanctions, significant litigation or intervention, with persistent adverse national or regional coverage.	Major weakness in decision-making, scrutiny, assurance or internal controls, leading to unreliable governance and requiring urgent corrective action.	Major supplier, contract or income-generation failure causing substantial disruption, loss of expected benefits or sustained impact on services.	Major data breach or loss of a key system causing significant service disruption, regulatory reporting and urgent recovery activity.	Major failure or enforced closure of an important building, visitor facility, depot, path, bridge or other asset, significantly disrupting services or access.
3 – Moderate	Noticeable delay or reduction in delivery of a Management Plan mission, statutory function or	Financial impact loss income. or cost increase of 3-5%	Significant gap, outdated provision or inconsistent application of policy, resulting in investigation,	Intermittent or partial disruption of a service for two to three working days, with a noticeable	Reportable injury or significant harm that is not life-threatening, or a security incident	Persistent vacancy, skills gap, absence or morale issue affecting several teams or delaying important	Significant compliance concern or legal challenge, with adverse local or regional publicity and a	Significant weakness in controls, records, delegated authority or reporting, creating	Significant underperformance by a supplier, tenant, partner or trading activity, reducing expected income, benefits or service quality.	Moderate data breach or intermittent loss of a specific system, affecting a	Significant defect or temporary closure of an asset, causing service restrictions,

	corporate objective, but recovery remains achievable.		repeated challenge or reduced delivery effectiveness.	effect on users or partners.	requiring formal investigation and additional controls.	work, requiring a coordinated management response.	noticeable reduction in stakeholder confidence.	inconsistent decisions or limited assurance to Members.		service and requiring formal remediation and monitoring.	unplanned works or reduced public access for a limited period.
2 – Low	Minor constraint on a team or service objective, with limited effect on wider Management Plan or corporate outcomes.	Financial impact loss of income or cost increase of 1-2% income	Minor policy gap or isolated non-compliance that can be corrected through routine review, guidance or management action.	Brief disruption of up to one working day, with minor impact and practical workarounds available.	Minor reversible injury, near miss or contained security incident; existing arrangements remain broadly effective but need improvement.	Short-term capacity, conduct, wellbeing or skills issue within one team, manageable through normal workforce arrangements.	Minor legal or procedural issue leading to advice, a warning or contained complaint, with limited local publicity.	Isolated control or reporting weakness with limited consequences, corrected through routine management action.	Minor contract, supplier or income shortfall with limited operational effect and readily available corrective action.	Low-level data incident or short non-critical system outage, with limited users affected and prompt recovery.	Localised defect or short closure affecting a non-critical asset; minor repair or maintenance action is required.
1 – Very low	Minimal, short-lived effect on a routine team activity, with no material impact on statutory purposes, Management Plan missions or corporate priorities.	Financial net impact of loss of income or cost increase of less than 1%	Minor procedural inconsistency with no material consequence, resolved through business-as-usual clarification or review.	Minor disruption to a non-critical activity, resolved quickly with no meaningful effect on service users.	Superficial injury, isolated near miss or negligible security concern, managed effectively through existing arrangements.	Isolated staffing or culture issue with negligible delivery impact, managed through routine supervision and support.	Isolated complaint or minor legal query managed through normal processes, with no meaningful reputational impact.	Minor administrative error with no material decision or assurance impact; routine correction is sufficient.	Negligible supplier, contract or trading issue, with no material effect on income, service quality or delivery.	Brief non-critical technology issue or minor information-handling error, resolved through routine support with no material data impact.	Minor defect in a non-critical asset, with no service interruption and action managed through planned maintenance.

Likeliness score (1-5)	%	Criteria
5	Almost certain 81-100%	Evidence indicating that the risk has already occurred or there is almost certainty of the risk-taking place. The current governance, internal control / processes are not effective enough to manage the risk and requires further risk mitigation actions to manage and/or reduce the risk.
4	Likely 61-80%	Evidence is indicating that the risk is likely to occur considering the current governance, internal control and other arrangements in place. Further risk mitigation actions are required to improve current arrangements and to reduce the probability of the risk occurring.
3	Possible 41-60%	Evidence is indicating that it is possible risk will occur based upon the existing governance, internal control and other arrangements in place. Further risk mitigation actions are required to improve current arrangements and to reduce the probability of the risk occurring.
2	Unlikely 21-40%	Evidence is indicating that it is unlikely the risk will occur based upon the existing governance, internal control and other arrangements in place. Minor improvements are required to improve current arrangements.
1	Rare 0-20%	Evidence is indicating the risk will rarely occur based upon current governance, internal control and other arrangements in place. Ongoing monitoring and assurance of arrangements managed through routine operations.

6. Risk Categories

The following categories reflect the Authorities current and emerging risk profile which have been discussed and approved by members. Risks should be escalated if they are above their set tolerance levels or if they have an impact on the authority score of 5 regardless of the likeliness score.

1. **Strategic delivery (including projects and programmes)**
   Suggested appetite - **Open Bold**
   Tolerance – High
   Owner – CEO
   Appetite Range
   Summary appetite is **High** – tolerance score 16 (impact 4 x likeliness 4 for Strategic Delivery) ***therefore any risk scoring above 16 is in breach of its tolerance***. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

   Supporting narrative
   BBNPA has taken a mission focused approach to delivery of Dyfodol Y Bannau which demands a rapid approach to deal with the challenges inherent in realising the missions. In terms of the nature and biodiversity crises the urgency is high and the push to innovate and take risk is high. To be successful, BBNPA must forge challenging partnerships, grow in capability and capacity and continue to attract new sources of funding to grow impact and scale.

2. **Finance**
   Suggested appetite - **Minimalist**
   Tolerance – Low
   Owner – Head of Finance.

Appetite Range
Summary appetite is **Medium** – tolerance score 6 (impact 2 x likeliness 3) therefore any risk scoring above 2 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
With a flat cash financial settlement from Welsh Government and with a significant pull on our limited reserves in order to meet our core costs – many of which are staff costs – BBNPA has to take a cautious and prudent approach to financial management. Who we associate with in terms of new finance has a high impact on our reputation and in terms of commercial financing we must also ensure that we are not taking market share from local businesses. As a special purpose local authority we must handle finances in line with local government accounting procedures.

3. **Policy**
Suggested appetite – **Bold**
Tolerance – High
Owner – Senior policy advisor

Appetite Range
Summary appetite is **High** – tolerance score 16 (impact 4 x likeliness 4) therefore any risk scoring above 16 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
BBNPA has taken a mission focused approach to delivery of Dyfodol Y Bannau which demands a rapid approach to deal with the challenges inherent in realising the missions. To be successful, BBNPA must forge challenging partnerships, grow in capability and capacity and continue to attract new sources of funding to grow impact and scale. Policy has to be bold and ambitious in order to meet our risk approach.

4. **Operations**
Suggested appetite - **Cautious**
Tolerance level – Medium
Owner – Head of estate and countryside management
Appetite Range
Summary appetite is **Medium** – tolerance score 9 (impact 3 x likeliness 3) therefore any risk scoring above 9 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
BBNPA operations including delivery of statutory role and requirements (eg. Planning) is key to our reputation and realisation of our strategic aims. Whilst we can take some calculated risks, in order to protect our finances, our customers and our reputation our stance will be generally cautious.

5. **Safety and security (including information security and health and safety)**
Suggested appetite - **Averse Minimalist**
Tolerance level – Low

Owner - CEO

Appetite Range
Summary appetite is **Low** – tolerance score 4 (security impact 2 x likeliness 2 and health and safety impact 1x likeliness 1) therefore any risk scoring above 4 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
As a public body safety and security is of high importance. Information must be safeguarded as appropriate and general security is vital. Health and safety is also a key requirement to protect our staff, members and volunteers and the stakeholders and members of the public who engage with us. Given the reputational and financial risks as well as the risks to life and limb our approach is minimalist / averse as the avoidance of risk and uncertainty is a key objective.

6. **People and culture**
Suggested appetite **-Averse Minimalist**
Tolerance level - Low
Owner – CEO/HR
Appetite Range
Summary appetite is **Medium** – tolerance score 6 (people impact 2 x likeliness 3) therefore any risk scoring above 6 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
BBNPA manages people in line with Local Authority guidance and frameworks. Those frameworks are relatively constrained. Failure to follow this guidance and protect our people or to align our values carries a high risk of significant issues. The development of a supportive, sustainable culture for the organisation is key to delivery of our objectives anything which could jeopardise this should be avoided.

7. **Legal and reputational**
Suggested appetite **- Averse Minimalist**
Tolerance level – Low
Owner – Solicitor

Appetite Range
Summary appetite is **Low** – tolerance score 1 or 2 (impact 1 x likeliness 1 or 2) therefore any risk scoring above 1 or 2 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
BBNPA has no appetite to pursue actions which are unlawful and which cannot be supported by evidence and acceptable argument. Defending our reputation and defending lawfully made decisions should be a priority and uncertainty or ambiguity should be avoided. Given the risk associated with

losing legal challenges defending appropriately evidenced positions should where possible be adequately resourced.

8. **Governance**
   Suggested appetite - **Minimalist**
   Tolerance level – Low
   Owner – Corporate services

   Appetite Range
   Summary appetite is **Low** – tolerance score 4 (impact 2x likeliness 2) therefore any risk scoring above 4 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

   Supporting narrative
   BBNPA is committed to good governance and affirms and assesses this each year through the annual governance statement. Some policies and procedures in this area are externally driven and others have been developed internally. Good governance is key to decision making and to confidence in the organisation. BBNPA is not prepared to tolerate too much risk in this area, but keeps it under review to ensure that governance operates with some of the areas of higher tolerance in the framework – for example policy and strategic delivery.

9. **Commercial**
   Suggested appetite - **Open**
   Tolerance level – High
   Owner – Commercial Manager

   Appetite Range
   Summary appetite is **High** – tolerance score 12 (impact 4 x likeliness 3) therefore any risk scoring above 12 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

   Supporting narrative
   BBNPA has to take an open approach in the commercial area due to financial constraints and the need to have rapid impact on significant issues as set out in the management plan. Whilst we must be mindful of commercial risk and we must ensure we follow public policy in respect of procurement including being vigilant regarding fraud, we must be bold in pursuing commercial outcomes.

10. **Technology**
    Suggested appetite -**Open**
    Tolerance level – High
    Owner – IT Systems manager
    Appetite Range
    Summary appetite is **High** – tolerance score 12 (impact 4 x likeliness 3) therefore any risk scoring above 12 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
BBNPA must leverage technology and be innovative to pursue delivery and efficiency and to provide evidence base and underpin collaboration. Risk/ reward need to be carefully balanced however there is considerable potential to improve operations and outcomes by taking a bold approach to risk in this area.

11. **Property**
Suggested appetite - **Open**
Tolerance level – High
Owner – Commercial Manager / Countryside and Landscapes manager
Appetite Range
Summary appetite is **High** – tolerance score 12 (impact 4 x likeliness 3) therefore any risk scoring above 12 is in breach of its tolerance. The risk owner will re-assess the risk to verify that it has breached appetite talking to stakeholders or experts as necessary before escalating the risk to the next level of governance as an alert while action is considered and taken to mitigate the risk below the tolerance threshold.

Supporting narrative
Whilst to some extent our risk appetite in this area aligns to our approach to legal and reputation risk, the potential for utilising property to drive our commercial approach and to demonstrate our commitment to decarbonisation, engagement, and other key drivers demands a bold approach where options which offer higher rewards must be considered and taken.

7. Escalation and Risk tolerance

Risk appetite should be used to determine whether risks are managed locally, reviewed through Managers forum or escalated to EB. As well as being above tolerance, all risks that have a risk impact level of 5 should also be escalated.

Within tolerance – Risks within tolerance should be managed by the risk owner and reviewed through the normal risk review process.

At Tolerance – Risks at tolerance should be actively monitored and discussed through managers forum, particularly where the risk is increasing or mitigating actions are not progressing.

Above Tolerance – Risks above tolerance should be reviewed and challenged through managers forum and escalated to EB where they require strategic decision-making, additional resource, intervention or acceptance of risk above its suggested appetite.
EB will consider significant risks by exception. The Audit and Risk Committee will receive reports on key risks, changes in the risk profile and assurance on the effectiveness of the risk management arrangements.

8. Governance and Responsibilities

Risk appetite is owned by the Authority as a whole and should be applied consistently throughout the organisation's processes.

Individual	Responsibility
National Park Authority	Provides overall oversight of the Authorities strategic risk position.
Audit and Risk Committee	Provides oversight and assurance on the effectiveness of risk management arrangements
Executive Board	Reviews significant risks by exception and considers risks that exceed tolerance, requires strategic intervention or need formal acceptance.
Manager forum	Reviews and challenges emerging and existing risks, considers appetite position and identified risk requiring escalation.
Performance, Risk and Compliance Manager	Maintain the Risk appetite statement, policy and framework as well as the risk register, supports consistent application, coordinates reporting and provides advice and challenge.
Risk Owners	Apply the risk appetite statement when assessing and managing risks, ensuring risks are reviewed, updates and escalated where appropriate. This reflects the revised bottom-up risk management model and clearer ownership arrangements developed through the updated framework.
All staff	All staff are responsible for the identification of risk and escalating the identification to the performance, risk and compliance manager.

9. Monitoring and review

The risk appetite statement will be reviewed at least annually, or sooner where there are significant changes to the Authorities operating environment, governance arrangement, financial position or statutory duties. The Authority will continue to improve its risk management arrangements in line with Audit recommendations, organisational learning and good practice.

Bannau Brycheiniog

Risk Appetite review

Risk appetite and scoring

- BBNPA will use five-level scale to set the parameters within which it will operate in each of the primary risk categories. These can be used to plot the risks onto the risk register using the heat map which is provided further within the risk appetite.
  - **Averse.** The Authority has very limited appetite for risk. Safe and well-controlled options are preferred, and risks should only be taken where there is a clear need and appropriate controls in place.
  - **Minimalist.** The Authority has a very limited appetite for risk. Safe and well controlled options are preferred, and risks should only be taken where there is a clear need and appropriate controls in place.
  - **Cautious**. The Authority is willing to accept some managed risk where this supports delivery, provided controls are in place and the risk is actively monitored.
  - **Open.** The Authority is willing to consider a range of options and accept managed risk where this supports improvement, innovation, value for money or delivery of objectives.
  - **Bold.** The Authority is willing to take higher levels of managed risk where there is a strong opportunity to deliver strategic benefit, innovation or long-term impact, provided risks are understood, monitored and escalated where necessary

- Risk level is scored using the 5x5 method of impact x likelihood. The impact measures how serious the effects of the risk would be if the risk was the happen and the likelihood measures how likely the risk is to happen. These two timed together creates the risk score level to create the Inherent risk score which is the level a risk sits at before any of the mitigating actions have been applied.

	1 Very low	2 Low	3 Medium	4 High	5 Very High
5 Very likely	Medium 5	High 10	Very high 15	Extreme 20	Extreme 25
4 Likely	Medium 4	Medium 8	High 12	Very high 16	Extreme 20
3 Possible	Low 3	Medium 6	Medium 9	High 12	Very high 15
2 Unlikely	Very low 2	Low 4	Medium 6	Medium 8	High 10
1 Very unlikely	Very low 1	Very low 2	Low 3	Medium 4	Medium 5

Risk Tolerance level

Risk appetite defines the level and type of risk the Authority is willing to accept in the completion of its priorities. Risk tolerance defines the point at which risk becomes to high and requires to be further escalated, reviewed or actioned.

Impact x likeliness level	Scale	Appetite level	Definition
Very high	Averse	Low	Avoidance of risk and uncertainty is a key organisational objective.
High	Minimalist		Preference for ultra-safe business delivery options that have a low degree of inherent risk and only have a potential for limited reward.
Medium	Cautious	Medium	Preference for safe delivery options that have a low degree of residual risk and may only have limited potential for reward.
Low	Open	High	Willing to consider all potential delivery options, tolerate moderate risk, and choose the one that is most likely to result in successful delivery while also providing an acceptable level of reward (value for money etc)
Very low	Bold		Eager to be innovative and choose options offering potentially higher business rewards, despite greater inherent risk.

Risk appetite

Risk category	Current risk impact	Current risk likeliness	Current risk tolerance level	Current appetite scale	Appetite level
Strategic delivery	4	4	16	Bold	High
Finance	1	2	2	Minimalist	Low
Policy	4	4	16	Bold	High
Operations	2	3	6	Cautious	Medium
Safety and Security	1	2	2	Averse	Low
People and Culture	1	2	2	Averse	Low
Legal and Reputational	1	2	2	Averse	Low
Governance	2	2	2	Minimalist	Low
Commercial	4	3	12	Open	High
Property	4	3	12	Open	High
Technology	4	3	12	Open	High

Risk appetite review

Category	Current tolerance	Revised tolerance	Why?
Finance	1 (Impact) x 2 (Probability) = 2 very Low	2 (Impact) x 3 (Probability) = 6 Medium	This tolerance still reflects a ,minimalist appetite whilst accepting low impact financial risk but allows some room to operate in.
People and culture `	1 (Impact) x 2 (Probability) = 2 very Low	2 (Impact) x 3 (Probability) = 6 Medium	. This still reflects a low appetite for the workforce and culture of the establishment however, it acknowledges that capacity pressures exist, recruitment challenges exists and culture takes time to improve.
Safety and Security	1 (Impact) x 2 (Probability) = 2 very Low	2 (Impact) x 2 (Probability) = 4 Low	This tolerance remains averse however, lone working, wardens, public access, reservoirs, remote environments makes it almost impossible to operate at a tolerance of 2. It does not mean the acceptance of safety incidents but gives room for some small operational realities
Operations	2 (Impact) x 3 (Probability) = 6 Medium	3 (Impact) x 3 (Probability) = 9 Medium	Still reflecting a low appetite for risks, this allows more room for operational issues and mission delivery.



END OF ITEM

Bannau Brycheiniog

MEETING	Audit and Risk Committee		
DATE	14/09/2026		
REPORT TITLE	Corporate risk register		
REPORT BY	Olivia Duggan		
PURPOSE	This report is a review of the corporate risk register updates and any mitigating actions		
EXEMPT INFORMATION	YES ☐ - *See Section 1A* NO ☒ - *this report does not contain information identified as confidential or exempt.*	**DECISION REQUIRED**	YES NO ☒

INTEGRATED ASSESSMENT REQUIRED?	☐ YES ☒ NO

RECOMMENDATIONS

It is recommended that the committee notes the current corporate risk register and provide any feedback on any of the changes that have been made in the last quarter.

EXECUTIVE SUMMARY

The Corporate Risk Register currently holds 15 active risks covering strategic delivery, finance, organisational capacity, operational activity, land and property assets, governance, legal compliance, staff safety, reputation and climate resilience.

Seven risks (47%) are rated as high, with residual risk scores of 15 or 16. Two risks; staff welfare and work processing and recording are currently above their individual tolerance levels. Staff welfare has a residual score of 10 against a tolerance of 2, following a series of traumatic incidents that were witnessed by staff including fatalities. Work processing and recording has a residual score of 16 against a tolerance of 2, reflecting a need for more consistent arrangements for planning, processing and recording work primarily construction work.

The other key risk areas include organisational capacity and culture, financial sustainability, delivery of the Local Development Plan and Management Plan, reputational risks at visitor hotspots, climate change resilience, political change and the management of land assets.

Overall, six risks are rising, eight remain level and one is reducing, showing that significant pressures remain despite the controls and improvement actions in place.

Alongside the risk register, an action plan has been developed to hold officers accountable to work and ensure key activities are happening to reduce the risks. Mitigating actions across the register include strengthening organisational development and financial monitoring, progressing income diversification and fundraising, improving support for staff following traumatic incidents,

introducing formal lone-working arrangements, developing standardised work-planning and recording processes, addressing procurement and GDPR controls, and improving the management of land and major projects such as Keepers Pond.

PURPOSE OF REPORT AND REASON FOR RECOMMENDATION(S):
The purpose of the risk register and corporate risk management is to identify, evaluate and mitigate uncertainties which could have a negative impact on BBNPAs organisations key objectives and delivery. The risk register enables staff from all levels to make informed decisions that align with our risk appetite and ensure that risk is being considered throughout our whole delivery.

RELATION TO AUTHORITY PRIORITIES
CLIMATE ☒ WATER ☒ NATURE ☒ PEOPLE ☒ PLACE ☒
The Corporate Risk Register reflects the priorities set by Members at their risk workshop held in June 2025 and those identified following review of risk by the Executive Board. It shows the current risks being managed by the Executive Board. Effective risk management helps the Authority to meet its statutory obligations and discharge its services and supports the delivery of Dyfodol Y Bannau.

RISK MANAGEMENT	
IMPACT ANALYSIS	
Financial and resource implications	Financial and resource implications are heavily highlighted within the Risk register and affects majority of the risks above tolerance.
Legal and constitution matters	Legal and Constitution matters are considered within the risk register however, there is a separate legal risk register.
Equality and diversity	Equality and diversity considerations are also implemented within the risk register document.

CONSULTATION

CONCLUSION AND NEXT STEPS

BACKGROUND DOCUMENTS
Annex A – Bannau Brycheiniog Corporate risk register

REPORT APPROVAL	
Senior Officer: Richard Griffiths	Comments: N/A

Risk Register Summary

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
Organisational capacity	There is a risk that given a lack of capacity and constrained finances BBNPA fails to establish a healthy and positive culture which is mission focused and appropriate for our current and future roles and identity both internally and externally with partners and stakeholders.	02/06/2025	CEO	People and Culture	4	5	**20**	**2**	• Organisational development workplan revised following recommendations from consultants and input from Executive Board • Internal wellbeing approach in place. • Executive Board are keeping capacity issues under constant review – work is being done to try to address issues which will improve processes and embed a culture which operates to a clear model. Affordability is an issue in terms of the posts required. • Work to define future role – in new financial models and for leading the 'big shifts' of mission delivery underway, further workshops of mission focused delivery organisation to underpin any changes • Adoption and embedding of Operating Model to support clarity of approach across the organisation and between Members and officers, this has been completed and due to recirculate. • External mitigation via communications activity, promotion of brand and management plan. • Focused engagement with key communities' tourism, farming and local businesses. • With stakeholder post in place, work to develop Fforwm y Bannau has now been initiated.	**16**	**Rising**
LDP	There is a risk that the planning context does not support the delivery of the National Park Management Plan as the current Local	02/06/2025	Director of planning and place	Strategic delivery	4	5	**20**	**12**	Strategic spatial plans are now the remit of CJCs however these are slow to materialise. Only by moving ahead with the development of a Local Development Plan can BBNPA	**16**	**Rising**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
	Development Plan, whilst extant is becoming increasingly out of alignment with the policy aims and ambitions of Dyfodol Y Bannau.								ensure a spatial development plan for the whole NP area. This is likely to be the most effective mitigation. However, this will take significant resourcing in terms of time and money. Further mitigation can also be provided by place planning approaches more locally and a place planning toolkit is being piloted and developed to this end. Following a meeting with Welsh Government planning colleagues and a way forward on resourcing the LDP work is moving ahead. Significant progress is being made towards reducing the risk. Following Cabinet Secretary agreement to cease work on the current Delivery Agreement for LDP2, officers have developed an internal steering group to advise Executive Board and Chairs Committee on progress towards a new Delivery Agreement. A meeting took place in February 2026 with Welsh Government to provide an update on the current position.		
Delivery of services due to financial restrictions	There is a risk of constraint on BBNPA's ability to deliver objectives and services and to realise the ambition of the National Park Management Plan due to restricted financial settlement and income and depleted general reserves over the next FYs. The erosion of the Authority's core funding over many years has resulted in the practice of the Authority setting annual deficits. These deficits have typically been resolved by ad hoc	02/06/2025	Chief finance and resources officer	Strategic delivery	5	3	**20**	**12**	• The annual Budget for 2026/27 was agreed by members in March 2026 and it included sections on a Medium-Term Financial Planning and cost saving and additional income options • The Authority Financial Sustainability and Income Generation Member and Officer group was established to options continue income and saving opportunities. • A focus on budgetary discipline and efficiency in the short term plus seeking additional income sources independent of WG in the longer	**15**	**Level**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
	discretionary in-year top-up grants from Welsh Government. Audit Wales have flagged this as an unsatisfactory situation. The risk level remains high, particularly considering the geopolitical situation and its potential impact on UK inflation and the supply of fuel.								term. • Income Diversification Strategy has been developed, and the Authority has ramped up its approach to seeking additional grant funding. • Head of Natural Capital Developments work programme is progressing, and a tender for fundraising support is live • Internal capacity is being built, and senior staff time is being diverted to this priority. However, effort expended on income diversification work takes officers away from other delivery and development activities. • Budget holders, together with S151 and relevant Director, review and set their budgets and efficiency savings. • F&P received quarterly papers on the Authority's Financial performance versus budget • Budget workshops are held with Members to examine in detail the financial position of the Authority • Work on financial sustainability being undertaken by Executive Board • The Executive team have made a bid to Welsh Government for additional in year funding in addition we have made a bid to increase the capacity and scope of the Natural Capital and fundraising work.		
HQ Accommodation	BBNPA does not have access to HQ or other accommodation requirements	02/06/2025	CEO/ Director of planning and place	Operational	3	4	**12**	**6**	• The Executive Team continue to actively explore options for a future HQ as they arise and to maintain a dialogue with key partners so that any opportunities can be swiftly explored and assessed. • Negotiations have taken place on priority options however to date no agreements have been reached with	**12**	**Level**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
									the site owners. • Officer working group continues to meet regularly to review options. • Maintaining proactive communication with Dyfed Powys Police who are the Authority's current landlord to ensure accurate intel around timings of lease notice. • Continuing to work with partners through Powys shared accommodation activity and individual discussions. • NPA decision is driving the approach regarding suitability search criteria.		
Reputational risk	There is a risk that BBNPA suffers reputational damage due to inability to take action in key hotspot areas in the park which are under the control of other partners	02/06/2025	CEO/ Comms	People and Culture	4	4	**16**	**2**	• The Authority is actively engaged in various partnerships targeting key hotspots, such as its longstanding collaboration with NRW and others in the Waterfalls area. Due to the nature of this area the reality is that there will always be associated risk even with effective stakeholder management. • Recent NRW changes around the disposal of assets affect the Authority, so effective engagement is essential. Some issues persist despite lengthy negotiation efforts, with certain local developments driven by external entities beyond the Authority's influence. • Despite proactive engagement with BBT and ambassadors, and participation in multiple partnerships and communities, mitigating this risk remains challenging. Further detail on these risks is set out in the Legal Risk Register. • Officers continue to pursue funding options for key sites, working with partners and responding to community feedback	**15**	**Rising**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
									about any new issues. • The Destination Management Officer is progressing work on spatial approaches to delivery and a Park-wide stakeholder group. Implementation of the missions will also support this work. • Efforts are being intensified to enhance media engagement, ensuring key messages on visitor safety are effectively communicated. Additionally, any available funding or opportunities are being strategically allocated to increase the on-the-ground presence through Wardens/MAGG, recognising the substantial benefits this brings to overall safety and visitor experience. • A high-level stakeholder group (Fforwm y Bannau) for the Park-wide area is being initiated. • NRW has two posts at the Waterfalls to coordinate visitor safety. The postholders are engaging well with the Authority, and a communications plan for the area is being developed. • Stakeholder engagement is ongoing in hotspot locations including Keepers Pond, Llyn y Fan, the Sugarloaf and the Waterfalls.		
Delivery of the management plan	There is a risk that BBNPA fails to take the opportunity to position itself as an organisation that can exploit green finance options to deliver on the missions of the National Park Management plan (NB this strategic risk combines Commercial, policy and financial elements – but the primary	02/06/2025	CEO	Strategic delivery	4	4	**16**	**12**	• Continued engagement with Welsh Government regarding the policy context including recent joint learning trips. • Continued engagement with key providers who have a high level of interest in progressing an option with the Park. • Engagement and consultation to seek the input of the National Parks Partnership as a Park Authority and through a seat on the NPP Board. • Key Officers are seeking to	**15**	**Rising**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
	driver is strategic delivery of the NPMP)								improve their understanding of the issues and options: Nature Recovery & Land Use Manager now in post so seeing improvements in this area through this role and the work being done on the Usk Catchment Partnership. • A Member Income Diversification Working Group has now been established to support the work of officers and meetings have been put in place to discuss these issues. • The Head of Natural Capital Development has been in post since January 2025; this post is vital to progressing in this area and will intersect across various posts throughout the organisation. A bid to enhance this work has been made to Welsh Government		
Project and programme delivery	There is a risk that BBNPA fails to make the most of upcoming grant funding as lack of dedicated resource and capacity means that appropriate planning is not always possible prior to funding being allocated	02/06/2026	CEO	Projects and Programme	3	3	**9**	**12**	• Project and Programme Board in place to take portfolio view • Project managers now have established priorities and these are kept under regular review. • Officers are honing their engagement with grant funders and EB are considering how to create bid writing capacity • Consultancy work should help us to understand how to distinguish posts who are bringing in funding vs those that are delivery focused • We have appointed a consultant to write a heritage lottery bid for our work in the Usk Catchment and will be appointing a consultant to develop our fundraising function and capacity whilst we seek to recruit a full-time fundraising officer.	**8**	**Level**
Climate change resilience	There is a risk that BBNPA's operations, service delivery, assets, and workforce wellbeing will be adversely	02/06/2025	CEO	Strategic delivery	4	4	**16**	**16**	• BBNPA is contributing and leading a climate risk assessment for the whole county of Powys via the Powys Public Services Board (PSB)	**15**	**Rising**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
	affected by the increasing frequency and intensity from climate change impacts (e.g. extreme weather, flooding, wildfires, heatwaves), leading to disruption in business continuity, damage to assets and buildings, rights of way, health and safety issues for staff, visitors, and volunteers, and a loss of public confidence.								Climate Working Group, identifying vulnerabilities across people, place and sectors in the county. Work is accelerating to disseminate these findings across PSB members and integrate them into service planning and portfolio leadership. • BBNPA has engaged with the UKNPs Climate and Energy Group and the National Landscapes Association, which concluded a high-level adaptation report for ARP4 in March 2025, to inform strategic priorities for adaptation in designated landscapes. • The UNESCO pilot project in Fforest Fawr Geopark is working closely with University College London (UCL) to trial adaptation approaches in Craig-Y-Nos. The session will test 'adaptive pathway', an approach to decision-making under uncertainty that helps identify actions that can be taken now, as well as those that may be needed in the future, to protect key features at a site level. • The Wardens team are vital in responding to climate-related impacts across the Park, repairing access infrastructure after extreme weather, supporting natural flood management, and maintaining safe public access. They also provide local intelligence on land condition and help test adaptive land management practices. • Officers are engaged in fire and flood working groups with national and local stakeholders. • The Peatland Recovery project, delivered with NRW through the National Peatland Action Programme, reduces climate risks by restoring carbon storage,		

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
									regulating water, and lowering flood and fire risk. Re-wetting degraded peatlands helps stabilise soils, protect biodiversity, and improve resilience to drought and wildfires, with over 200 hectares restored over the last ten years within the Park. • Work has commenced to undertake a dedicated climate risk assessment for the National Park area which will explore risks to land, nature, the Park's special qualities, businesses, infrastructure, health and wellbeing. • Display Screen Equipment (DSE) assessments are carried out for all staff, ensuring that workspaces account for factors such as thermal comfort and temperature regulation, particularly in response to changing climate conditions at work.		
Political change	There is a risk that the Authority is no longer able to pursue Dyfodol y Bannau or certain of our missions due to changes in the political environment in Wales following the Senedd elections in May 2026.	02/06/2025	CEO	Strategic delivery	4	4	**16**	**16**	• BBNPA is substantially funded by Welsh Government and in return for funding is asked via a strategic remit letter from Welsh Ministers to deliver on their plan for government agenda. The relative priorities and funding for nature recovery, tackling the climate emergency, promoting inclusive access to the Park and furthering Welsh language and culture will not be clear until post election. • National Parks Wales has developed a 'manifesto' for the Senedd election campaign and has shared it via NPW Chairs with key leaders. Tirweddau Cymru has also developed a manifesto for use in any discussions about policy. • BBNPA has a corporate priority to establish Fforwm y Bannau and take forward a stakeholder engagement	**15**	**Level**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
									programme which will enable us to promote our work and engage more widely. • BBNPA works closely with like minded organisations to deliver our missions, they are likely to wish to continue to do this. • BBNPA is seeking more open and inclusive inputs to our governance.		
Land assets	The National Parks owns over 14% of the land within the National Park, predominantly large areas of upland common land along with some areas of importance for nature, heritage and cultural value. There is a risk that due to insufficient resources to manage and maintain this land, the authority is unable to lead by example in meeting our land management expectations but also that we do not comply with all our obligations as land owners.	02/06/2025	CEO/ Director of nature recovery and climate change	Property and Land assets	4	4	**16**	**12**	The executive has approved the request to fill for a new Estate Manager post to be created to support the Director and Head of Estates and Countryside Management. There will be additional requests to use funds to develop comprehensive management plans for all the land within our estate to include, health and safety risk assessment, land management, visitor management and options for capital works and nature restoration. We also need to invest in a land management tool or programme to aid teams to share land management information.	**15**	**Level**
Staff welfare	There is an increased risk to staff wellbeing, particularly following exposure to traumatic incidents such as fatalities, which can have both immediate and longer-term impacts on mental health. This is heightened in high-risk operational areas where staff may regularly encounter challenging situations.	29/06/2026	Head of landscapes/ HR	People and Culture	4	3	**12**	**2**	Formalise a post incident welfare discussion Mandatory, mechanism for escalating that and referral to mental health first aiders after an incident mandatory even if its just a small conversation with recorded. High risk areas a proactive mental wellbeing programme for instance for staff down in waterfall country before and after, circulate what wellbeing stuff is available for staff wellbeing and send it on staff email once a month, print out and put in the teams chat.	**10**	**Level**
Lone working	There is an increased risk to staff when lone working and no formal check in process	29/06/2026	Head of landscapes	Operational	4	3	**12**	**6**	Agreeing a process of check ins and check outs after a lone working shift and confirmation that everyone has	**10**	**Level**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
	when staff are out in the land working alone. These risks can include falls, issues with livestock or the public.								to follow, that you cannot lone working etc. Defining of the jobs that require lone working or enhancements		
Work processing and recording	Method system, state systems of work, compliance with construction design management rights,	29/06/2026	Head of landscapes	Governance and Assurance	4	4	**16**	**2**	Have a standardised work planning or programming checklist that identifies all the key steps and processes that need to be followed to be compliant with work processes including something that isn't within our compliance and the correct steps need to be followed. Procurement, CDM Regulations, Health and Safety Act, occupiers' liability. Skills and the core competencies within our staff to deliver that and delivery what we need. Getting the right level of engineering and how have we recorded this decision making, there needs to be a file for recording.	**16**	**Level**
Keepers Pond	Class B high risk reservoir, covered by the Reservoirs Act, under that we have to have statutory inspections at set periods of time, the last one gave us a section 10 report IOS that is an engineer writing a report that gets sent to us with actions to maintain the safety of the reservoir by a point in time, meant to have a plan in place 2 years ago. There is now a plan in place, we have quarterly progress updates of where we are a year, costing £500,000 a year if not more, and a public element of that because of the recreational swimmers, increased workloads across multiple teams in the	29/06/2026	Head of landscapes	Property and Land assets	4	5	**20**	**12**	Internal project team for Keepers Pond which meet fortnightly/ as and when needed. Have a consultant, have a planning consultant and we have a design solution that will meet the regulators requirements. We have some funding identified but the full scheme has not been costed yet because it needs to go out for tender, Planning is due in July, regulator is on board for our revised timeline	**12**	**Level**

Risk Title	Risk Description	Date Identified	Risk Owner	Risk Category	Impact 1 (Low) to 5 (High)	Probability 1 (Low) to 5 (High)	Inherent Risk Score	Authorities tolerance	Mitigating Actions/ updates	Residual Risk Score	Risk Trajectory
	organisation. Finance, compliance										
Procurement	We are at threshold with the number of suppliers that we have and we need to build the frameworks to keep suppliers etc. Standing order thresholds, we do not know currently unless we ask if we are breaching standing orders	29/06/2026	Head of finance	**Legal and compliance**	4	4	**16**	**2**	Pre notification of when suppliers are going to be hitting a threshold, is that a finance search that is going to be done regularly. Identifying suppliers that are high risk of falling into that category, developing a framework that this can be put on, put this out to tender. Collating a list of materials etc that is out to suppliers, finance to pull together what has been spent over a 5 years period. Authority used BARCUD as procurement advisors.	**12**	**Rising**
GDPR	Failure to comply with UK GDPR and Data Protection legislation leading to data breaches, regulatory action, financial penalties, reputational damage and loss of public confidence	29/06/2026	CEO	Legal and reputational	4	4	**16**	**2**	We have now contacted with Sarah Burns and formal SLA with her, she continues to support with our duty to GDPR on behalf of the Authority. GDPR meetings have taken place with managers to assess sensitive information withheld by each department.	**12**	**Reducing**

END OF ITEM

Bannau Brycheiniog

MEETING	Audit and Risk committee		
DATE	14/09/2026		
REPORT TITLE	Bannau Brycheiniog Performance report		
REPORT BY	Olivia Duggan		
PURPOSE	To monitor and report progress against the Authority's priorities, projects and statutory commitments.		
EXEMPT INFORMATION	YES ☐ - *See Section 1A* NO ☒ - *this report does not contain information identified as confidential or exempt.*	**DECISION REQUIRED**	YES ☐ NO ☒ - *this report is for noting*

INTEGRATED ASSESSMENT REQUIRED?	☐ YES ☒ NO

RECOMMENDATIONS

This report is for noting however, if the members have any feedback on the new performance report style or have any indicators they would like to see going forward please inform Olivia so they can be considered.

EXECUTIVE SUMMARY

This report provides an overview of performance across the Authority's corporate priorities, some mission delivery, priority projects, Welsh Government remit requirements and key areas of organisational change. The information currently available demonstrates a positive position, with most projects progressing on track. Key achievements include increased investment in community decarbonisation projects, 37 hectares of peatland restored a 25% increase on the previous reporting year, huge success seen from the delivery of the first year of Ffermio bro, increased treatment of invasive species and 981 meters of riparian habitat restored or protected. Income generation has also strengthened, with substantial increases in filming income and applications from Q4 2025/26 to Q1 2026/27, retail income and rental income.

A small number of projects are experiencing capacity, ownership, sponsorship or delivery pressures; these issues are being actively monitored and managed through ongoing oversight and appropriate follow up action.

It is to be noted that this is the first version of the Authority's new performance report and includes several newly introduced indicators, particularly within workforce reporting and aspects of habitat restoration. As a result, some measures do not yet have comparative figures and further metrics and supporting data will be added as they become available. The report will continue to be refined over time, with initial issues addressed and amendments made to improve the clarity, consistency and usefulness of the information included.

PURPOSE OF REPORT AND REASON FOR RECOMMENDATION(S):

The purpose of this report is to provide Members with an overview of the Authority's performance and delivery. It demonstrates progress against corporate priorities, priority projects, Welsh Government remit commitments, statutory indicators, governance improvement actions and key organisational changes. By highlighting achievements, performance trends, emerging pressures and areas requiring intervention, the report supports effective oversight, accountability and informed decision making.

RELATION TO AUTHORITY PRIORITIES
CLIMATE ☒ WATER ☒ NATURE ☒ PEOPLE ☒ PLACE ☒
The management plan missions provide a framework for delivering the National Parks vision and desired outcome. This report is structured around the corporate priorities, projects and statutory reporting requirements however, the activities and outcomes that are reported within this report contribute directly to mission delivery. As the performance framework develops and more performance measures, activities and outcomes become available, future reports will strengthen the link between the management plan and our contribution as an organisation.

RISK MANAGEMENT	
IMPACT ANALYSIS	
Financial and resource implications	BBNPA is currently operating within a structural deficit. Audit Wales has issued a financial sustainability report on the Authority, and we are actively addressing the position through ongoing work on income diversification, development of natural capital opportunities and strengthening medium to longer-term financial planning. Progress against the actions relating to this work including the actions that directly address the concerns raised is updated upon in this report.
Legal and constitutional matters	There are no direct legal implications however, any legal issues that may arise will be managed appropriately during the delivery of the priorities.
Equality and diversity	There is no integrated impact assessment due for this report however a holistic impact assessment has been approved which enabled the Authority to assess and demonstrate that all impacts have been appropriately considered and when necessary, addressed.

CONSULTATION
N/A

CONCLUSION AND NEXT STEPS
There are no recommendations required for this report however, any actions that follow this report being reviewed in the committee will be added to the Performance management action plan. Additionally, if there are any measures or indicators that the members would like to see highlighted in future reports, this can be accommodated.
BACKGROUND DOCUMENTS

Annex A – BBNPA internal performance report

REPORT APPROVAL	
Senior Officer: Richard Griffiths	Comments: No comments

Bannau Brycheiniog

Bannau Brycheiniog internal performance report

Q1 Apr – Jun 26

Bannau Brycheiniog Performance Report – Progress Against Corporate Objectives, Priority Projects, Corporate Areas of Change, Dyfodol y Bannau Delivery, Welsh Government Remit Priorities, and Annual Governance Statement Actions

Q1 (April – June 2026)

1. Summary of report

This report provides an overview of performance across the Authority's corporate priorities, mission delivery, priority projects, Welsh Government remit commitments and key areas of organisational change. The information currently available demonstrates a positive position, with most reported projects progressing on track. Key achievements increased investment in community decarbonisation projects, 37 hectares of peatland restored over the last year, huge success seen from the delivery of the first year of Ffermio bro, treatment of invasive species and 981 metres of riparian habitat restored or protected. Income generation has also strengthened, with large increases in filming income and applications, retail income and rental income.

A small number of projects are experiencing capacity, ownership, sponsorship or delivery pressures; these issues are being actively monitored and managed through ongoing oversight and appropriate follow up action.

It is to be noted that this is the first version of the Authority's new performance report and includes several newly introduced indicators, particularly within workforce reporting and aspects of habitat restoration. As a result, some measures do not yet have comparative figures and further metrics and supporting data will be added as they become available. The report will continue to be refined over future reports, with initial teething issues addressed and amendments made to improve the clarity, consistency and usefulness of the information presented.

2. Data

The indicators included within this report have been compiled from a range of statutory reporting requirements and priority reporting areas, including the Welsh Government National Park Authority Remit Letter, Cymraeg *2050* reporting requirements, Section 6 biodiversity duty monitoring, and other legislative, regulatory and corporate reporting requirements. The relevant statutory requirement, legislation or reporting framework associated with each indicator is identified alongside the measure, together with the relevant reference or legislative provision where applicable. In addition, a small number of indicators have been included to reflect areas of particular interest highlighted by Members and officers.
It should be noted that these indicators do not provide a direct measure of progress against the National Park Management Plan. Many of its ambitions are not currently represented within this suite of measures. As part of the development of the next National Park Management Plan, a dedicated performance framework will be created to provide a clearer line of sight between the Plan's objectives, outcomes and performance reporting arrangements.

Source data	Reference number
Welsh Government remit indicator	WG - EN1-9, PP1-9, GC1-4
Corporate priority	CP 1-10
Project or Programme	P 1-50

3. Corporate plan approach

Officers discussed the merits of continuing with a year-by-year annual plan in the face of uncertainty versus creating a corporate plan which would enable us to focus on and deliver our commitments as set out in *Dyfodol y Bannau*. It was agreed that uncertainty and volatility is a given and that we should accept that backdrop and plan for the longer term. Accordingly, a three-year corporate plan was agreed to match the timelines of *Dyfodol y Bannau* and grouped around two key overarching objectives linked to the strategic mission delivery contributions set out in the Management Plan would be the best approach. There is a separate corporate priorities report which has been submitted alongside this report, which demonstrates the progress being made on the Authorities 10 focal priorities for 2026/27 reporting year. It is the ambition of the officers to have these two reports interlink in the future.
The two elements of the Corporate Plan:

- Maximising mission delivery overall and
- Being a mission delivery focused organisation which maximises the resources we can bring to bear on mission delivery

Bannau Brycheiniog

Explanation of RAG Status

RAG	What it means
Red	The project/ activity is significantly off track. Major delays, unresolved issues, or critical risks are impacting scope, schedule, or cost. Key milestones have been missed or are at serious risk. Without substantial change or support, the project/ activity is unlikely to meet its intended objectives. Immediate intervention or escalation is required to realign the activity/ project. **Member/ Management Response:** Close monitoring and/ or significant action required.
Amber	The activity/ project is experiencing minor delays, emerging issues, or moderate risks. Budget or timeline may be slightly off track, and some deliverables may be delayed but are still recoverable. Attention is needed to prevent escalation, and mitigation actions may be underway. The project/activities may still meet its intended objectives, but proactive adjustments are needed. **Member/ Management Response:** Light touch monitoring required and/or some action should be carried out to prevent movement to Red status or to ensure progress to Green status.
Green	The activity/ project is progressing according to plan. Milestones and deliverables are being met, budget and timeline are within acceptable limits, and no significant risks or issues have been identified. Stakeholders are aligned and no corrective action is required. The project is expected to meet its intended objectives without requiring corrective action. **Member/ Management Response:** No action required.

4. Being a mission delivery focused organisation which maximises the resources we can bring to bear on mission delivery

Governance

A governance statement here regarding any changes that have happened, policies that have been implemented, anything mandated and changes that need to be made etc.

Workforce and People

DP / WG Ref	Category	Previous metric	Current Metric 26/27	Difference	Comment
CP10	Turn-over rate year on year comparison.	New indicator			Due to the introduction of the new HR system in Q1 2026/27, We now have a lot more HR data readily available for the use of performance monitoring. These metrics will begin in 2026/27
CP10	Short term sickness (Under 7 days)	New indicator			
CP10	Long term sickness (Over 8 days)	New indicator			
CP10	Training figures – What % of the training budget has been spent on training.	New indicator			
CP10	Number of PDRs completed 6-monthly	New indicator			

Bannau Brycheiniog

Financial and Resource Resilience

This section is also crucial in demonstrating diversification of income and different income streams, this can include income from multiple different departments that won't necessarily fall into a specific mission.

Income diversification through filming in the park

Ref	Measure	Previous metric Q4	Current Metric Q1	Direction	Comment
CP7	£ generated through filming that has taken place in the park quarter on quarter	£100	£9750		The increase in income generated through filming within the National Park reflects both the expected seasonal uplift during the spring and summer months and the proactive promotion of the park as a filming location by the Communications Assistant. This targeted activity has resulted in an increase in filming enquiries and applications, contributing to higher levels of filming-related revenue.
CP7	Number of filming applications that have been submitted quarter on quarter comparison	5	17		A large increase of filming applications (12) in Q1 compared to Q4.
CP7	Number of filming in the park applications that have been submitted for NPA owned land	4	6		Some of the applications either requested to film in multiple locations or had no locations specified at the time of request resulting in the number of applications on NPA land and non NPA land not resulting in the same amount as the number of applications. 4 applications in Q1 26/27 did not have specified locations.
CP7	Number of filming applications that have been submitted for non NPA owned land	1	7		
CP7	How many purchase invoices are paid on time (Within 30 days) Quarter on quarter	408 (87%)	371 (85%)		A slight decrease in Q1 of 2% from invoices paid on time from Q4.
CP7	Number of sales invoices are paid on time (Within 30 days)	54 (75%)	32(89%)		Sales invoices paid on time saw a 15% increase in Q1 in comparison to Q4.

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Income generation through commercial outlets

Ref	Measure	Previous metric 2024/25	Current Metric 2025/26	Direction	Comment
CP7	Retail Net income – Physical shops year to date comparison	£166,468	£193,329		There has been an increase in physical shop store sales this financial year which could be due to the release of new merchandise and a focus on income diversification.
CP7	Retail Net income – Online shops year to date comparison	£328	£1,156		The increase in online retail sales is attributable to the refresh of the online shop and the expansion of the product range for 2025/26, including the addition of branded merchandise, which has driven increased customer purchases.
CP7	Income generated through extra expenditure i.e Shop/café rent.	£36,720	£49,343		Craig-Y-nos have acquired a few new tenants such as a new café and retail stores as well as renting out the classroom

Income diversification – Total average transaction of those who visit the park – Supporting corporate priority

Ref	Measure	Previous year 2024/25	2025/26	Direction	Comments
CP7	ATV – Craig-y-Nos	£7.10	£7.10		No change
CP7	ATV – Waterfalls	£4.13	£4.28		Coffee machines, ice cream and a larger retail space has been added in this year which could explain the increase in ATV at waterfalls.
CP7	ATV – Abergavenny	£7.64	£7.60		No significant change
CP7	ATV – Visitors center	£14.02	£12.99		A crafter left the visitors center during this year who sold high ticket items such wool ponchos etc. which has brought down the ATV in the visitor's center. Additionally, craft items have been selling, and customers have been spending less.



Climate

Bannau Brycheiniog

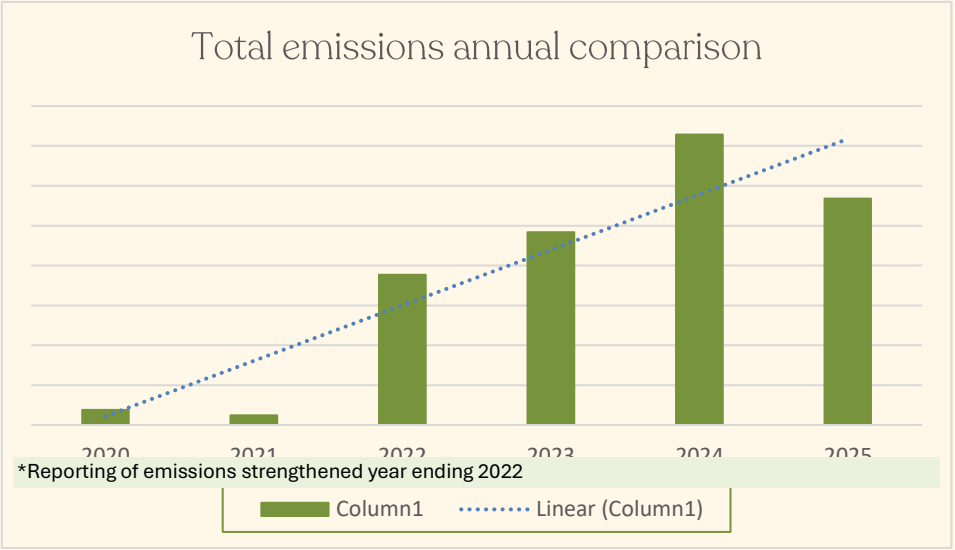
5. Maximising mission delivery

Total Emissions	1,456,802kg CO2e 23/24	1,135,821kg CO2e 24/25	Approx 20%

Well-being Objective Climate

Authority Emissions Trends [WG: EN1]

Category	2023/24 kg CO_2e	2024/25 kg	Difference
Buildings - Heat & Fuel	10,327	10,252	-75 (-0.7%)
Buildings - Water	401	365	-36 (-9%)
Fleet and Equipment	49,371	40,375	-8,996 (-18%)
Business Travel	2,336	1167	-1169 (-50%)
Commuting	8,850	9,650	+900 (+9%)
Homeworking	19,555	23,336	+3,781 (+19%)
Waste	19,050	4,237	-14,813 (-77%)
Supply Chain (Spend Based Calculation)	1,246,912	1,046,439	-300,473 (-22%)



Between the years 2023/24 and 2024/25 there was a 4% increase in working hours from home from 37% in 23/24 to 41% the following year. That's calculated through a commuting survey and corporate services data. The number of FTE workers in the Authority also increased from 91 to 98 in that same period, so that will have also had an impact of homeworking emissions. Supply chain emissions also decreased 22% due to lower spending on high-impact procurement categories. A 77% decrease in waste emissions due to the landlords of the building taking ownership of the waste processes in the building.

DP / WG Ref	Category	2024/25	2025/26	Difference	Comment
EN1	£ invested in community decarbonisation projects. Note: This is based on our Sustainable Development Fund Grants, funded through SLSP	£40,000	£52,308	£12,308 Increase	Community decarbonisation works have been delivered across eight community buildings, including energy efficiency improvements, upgraded heating systems, LED lighting, smart controls, solar PV installations and battery storage. These measures are expected to reduce carbon emissions, improve energy efficiency and lower operating costs for community facilities across the National Park.
EN1	Total Woodland creation delivered (hectares) under the Ffermio bro scheme	New indicator	3242 Trees planted		There is no comparative data for this metric as it is a new indicator for the last financial year. Ffermio bro will continue to support tree planting and woodland creation during its second year of delivery.
EN1	Total Woodland restoration delivered (hectares)	New indicator	-		This year, activity surrounding woodland restoration focused more on gathering data and improving overall understanding of the National Park's rare and unique trees. While this means overall delivery figures are low, the work is significant in terms of building the evidence needed to support future action. No woodland restoration has taken place, however, 5 sites covering 100 ha were assessed for their condition for targeted restoration.
EN2	Area of Peat present in Park	-	6,374ha		This figure is significantly lower than the extent indicated by the ADAS dataset, and work is ongoing to verify the true extent and condition of peat across the park.
EN2	Hectares of Peatland restored	27.7ha	37ha	25% Increase	A total of 37 ha of peat restoration was completed during the year, measured using NPAP activity capture buffers.

Projects that fall under the climate mission

Total projects >£100,000	Combined budget	On track	Facing challenges	Any projects completed	Key comments
4	£80,000	4	1	0	All projects are on track to be completed by the end of the financial year with only one facing a slight challenge of not having a sponsor. All 4 projects are being funded by SLSP relating to: decarbonisation projects, Biochar, CYN Decarbonisation and a park wide assessment of Peatland.

DP / WG Ref	Projects <£100,000	Previous RAG	Current RAG	Budget	Budget spent	Schedule	Key update
P30	SLSP – Programme 1 Peatlands, Upland and Wildfire			£100,000	-	On Track	Contracts have been signed for peatland works, airlift tender decisions confirmed and stone supply tenders advertised. OWC and SSSI notifications have been submitted, with final specification refinements progressing to support delivery.


Nature

Well-being Objective Nature

INNS annual reporting

DP / WG Ref	Category	Previous Metric 2024/25	Current Metric 2025/26	Difference	Comment
EN3	Number of INNS species tackled	6	11		A large increase in INNS species tackled this year in comparison to last year.
EN3	Number of Vols trained & qualified in pesticide treatment	New indicator	3		A new training program for staff & volunteers to become qualified in pesticide treatment.
EN3	Japanese Knotweed treatment stands	179	206		An increase of 27 Japanese Knotweed treatment stands from 2024/25 – 2025/26.

Projects supporting Nature

Total projects >£100,000	Combined budget	On track	Facing challenges	Any projects completed	Key comments
14	£407,079.44	11	3	0	The smaller Nature projects cover a mix of biodiversity delivery, grant-funded nature recovery activity, volunteering, ecological monitoring, natural capital development and preparatory work for future delivery. Several projects are progressing well, including LPfN Flexible Capital, Investor Mapping, Traeth Mawr and Soilstice. The main challenges relate to capacity, project ownership and unresolved delivery arrangements, particularly for Upper Usk South, Ethics and Due Diligence, and LPfN Biodiversity

DP / WG Ref	Projects <£100,000	Previous RAG	Current RAG	Total budget for project duration	Budget 2026/27	Budget spent Q1	Schedule	Key update
P5	Curlew Landscapes Wales 2026-2029			£999,758	TBC	TBC	On track	Assistant Officer recruited. Ongoing discussions regarding farm payments (this will be a test case for Landscape Connections bids). New PM and CPO starting 29.06.2026
P6	Ffermio Bro 2025 – 2028			£1,339,180	£669,590.00 Check this on projects and programme	-	On track	Strong demand for the Ffermio bro grant programme has continued, with expressions of interest received from around 100 farms. Applications have been prioritized and progressed, with over £170,000 approved through internal and Local Assessment Panel processes and approximately one-third of the available budget now allocated. Farm visits, application development and delivery planning have continued, supported by the appointment of a new Project Officer and revised project governance arrangements.
P7	LPfN Allocation Funding – Capital 2025 - 2027			£245,000.00	£122,500.00	-	On track	Project development has progressed with partnership meetings completed, draft agreements and a tripartite agreement prepared, and a project workplan established. The grant agreement has been signed and volunteer engagement has commenced, providing a foundation for delivery.
P8	LPfN Allocation Funding – Revenue 2025 -2027			£144,000.00	£66,000.00	£33,000.00	On track	Ongoing completion for this financial year

P18	Dwr Cymru AMP 8 peatland works 2025-2030			£200,000	£57,750	-	On track	Project mobilization is underway, with an initiation meeting held with Dŵr Cymru Welsh Water, peatland works tendered and airlift works advertised. Development of the facilitator role is progressing, alongside partnership discussions with NRW and Mid and West Wales Fire Service to support delivery of agreed fire management actions.
P27	Peatlands SAF 2-25 - 2028			£1,200,000	£400,000	-	On track	Procurement has progressed, with peatland works tendered and six submissions received, while airlift works have been advertised. The project was also showcased through a site visit as part of the IUCN Peatland Conference, helping to promote delivery and knowledge sharing.
P29	Riparian Corridor along the River Crai 2025-2027			£253,420.94	£150,000.00	£13,000.00	On track	Meetings, Surveys, Tree plans, purchases

Project highlight	Ffermio Bro First year figures
Ffermio Bro was successfully delivered in its first year, generating strong demand from farmers across the National Park and the Usk catchment. The scheme supported a wide range of nature recovery actions, including hedgerow restoration, tree planting, woodland management, river habitat improvements, fencing, and grassland enhancement. Four collaborative projects were also delivered, supporting upland habitat management through conservation grazing and bracken control, alongside the planting of in-field trees to improve habitat diversity, shade and shelter. Early signs of farmer collaboration and clustering provide a strong foundation for future delivery and the development of the Sustainable Farming Scheme.	• Number of expressions of Interest – 55 • Number of applications received - 44 • Number of applications completed and paid - 40 • Number of species supported - 46 • HA of Habitats improved - 2,452.99ha • Watercourses improved/protected - 981m • % of new applicants - 100% • Capital grants spend - £311,096.70 • Revenue staff spend - £50,507.49

Curlew connections 2025/26 highlights



33 volunteers who have completed 270 hours of Curlew monitoring over 8 key territory areas



7 nests identified and 4 protected with fencing



13 chicks hatched



5 Curlew chicks fledged


Water

Wellbeing objective – Water

Key performance metrics to support the mission

DP / WG Ref	Category	Previous Metric	Current Metric	Difference	Comment
EN2	Meters of riparian habitat restored or fenced	New indicator	981m		981m of habitat restored or fenced under Ffermio Bro

Water related outcomes

DP / WG Ref	Category	Previous Metric 2024/25	Current Metric 2025/26	Difference	Comment
PP9. CP7	Annual reservoir passports assigned to groups utilizing for sports by an organized group	20	17	-3	Decrease in applications
PP9, CP7	7-day reservoir short term passports utilized for water sports by a organized group	7	5	-2	Decrease in applications

Supporting projects/programs

DP / WG Ref	Projects <£100,000	Previous RAG Q4	Current RAG Q1	Budget 2026/27	Budget spent as of June 26	Schedule	Key update
P13	Usk Catchment Partnership			£298,145	-	In progress	April noted completion of 2025/26 projects, final reporting to Welsh Government, a draft ICMP, successful 2026/27 funding confirmation and targets. May included Knowledge Hub and Core Group meetings, recruitment for a Farmer Engagement Officer, and work to align with the Landscape Connections bid. June included the Landscape Connections workshop, Brecknock Grassland Event stand, WG reporting meetings, recruitment activity and Severn Estuary Forum attendance.



People

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Wellbeing objective – People

Supporting our communities

DP / WG Ref	Category	Previous Metric 24/25	Current Metric 25/26	Difference	Comment
PP6	Number of targeted inclusion or outreach sessions	473	281	-192	The community engagement officer post was vacant after retirement for around 6 months in 2025/26 which suggests the lower number of activities.
PP6	Inclusion sessions held in Q1 26/27	A range of community wellbeing and inclusion activities took place across the National Park during the period, helping people connect with nature and the landscape in meaningful ways. Working with Bloomspace, participants took part in a sensory wellbeing walk at Craig-Cerrig Gleisiad, using specialist audio equipment to encourage mindfulness and a deeper connection with the environment. The Authority also supported the Hay, Brecon and Talgarth Sanctuary for Refugees Welcome Day in Talybont, engaging families through its Postcards to the Future activity as part of a wider programme of creative workshops delivered by Brecon Frazz. In addition, Deaf Health Wales hosted a Deaf Awareness session for outdoor sector organisations at the Visitor Centre, providing valuable insight into improving accessibility for deaf and hard of hearing visitors. The day also included guided walks in the National Park for members of the deaf community, helping to promote inclusive access to the outdoors.			

Providing education and employment opportunities for our communities and our dedication to Cymraeg 2050

DP/WG Ref	Category	Previous Metric 2024/25	Current Metric 2025/26	Difference	Comment
PP6	Total number of outdoor education delivery (In person)	67	69		Engagement with education activities remained positive during the period, demonstrating continued demand for opportunities that help children and young people connect with the National Park.
PP6	Total number of pupils who took part in outdoor education sessions	2174	2430		
PP6, Cymrag 50	Total number of outdoor education sessions delivered in the medium of Welsh	8	11		
PP6	Total number of students who took part in the Welsh medium outdoor education sessions	335	442		
PP6	Welsh medium pupils as a percentage of total	15%	18%		

DP/WG Ref	Category	Previous Metric Q1 2025/26	Current Metric Q1 2026/27	Difference	Comment
PP6	Total number of education visits supported by BBNPA	8	11		There has been a large increase in all areas for supporting Schools with transport costs for educational sessions. Despite the number of children taking part in the sessions has decreased in Q1 2026/27 in comparison to Q1 2025/26, The number of sessions supported and amount of funding given has
PP6	How many children has travel funded by BBNPA	495	461		
PP6	BBNPA funding cost	£1213	£2520		
PP6	% of trave cost BBNPA funded	37.6%	55.2%		
PP6	Funding cost per child	£2.52	£5.47		

					increased however this is not a concern at present.

Strengthening the Welsh language and Welsh language learning opportunities across the National Park

Over the past 6 years, the education team has worked tirelessly to strengthen access to bilingual outdoor and environmental learning across Bannau Brycheiniog. Curriculum-based courses are offered in Welsh and English, with Welsh Language, history, culture and place names embedded across delivery. This has been supported by targeted initiatives including free River Usk sessions through NWR 4 Rivers for LIFE project, bilingual climate literacy and Dark Skys sessions, online teaching resources and new bilingual trails and interpretation materials for schools, families and visitors. The annual work experience Programme has also introduced young people environmental careers and highlighted the importance of Welsh in the Authorities work and community engagement. Together, this activity demonstrates a sustained commitment to expanding Welsh-Medium provisions, improving access to environmental education and embedding the language throughout the whole learning experience. The table below demonstrates the increases in sessions, number of total participants and number of participants in Welsh over the last 5 years growth and hard work.

Projects and programs supporting People

Total projects >£100,000	Combined budget	On track	Facing challenges	Any projects completed	Key comments
2	£37,500	2	0	0	The smaller People projects are progressing positively. The UNESCO L2G workshops are nearing completion, with the final remote workshop held in June and reporting/claim activity progressing. Visitor Centre Enhancements are also Green, with meetings arranged and pre-planning activity moving forward.



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Wellbeing objective – Place

Key Metrics supporting the delivery of place

DP / WG Ref	Category	Previous Metric 2024/25	Current Metric 2025/26	Difference	Comment
PP1	% of Rights of Way open and accessible	82.7%	81%	-1.7%	For noting, this is taken from a random annual 5% survey of RoW across the Park. As the survey involves several technical variables measured within a dynamic landscape the small sample can lead to considerable variations year on year
PP1	Km of Rights of Way created	New indicator	0.818km		
PP1	Number of RoW improvement projects delivered	New indicator			

Planning and development

DP / WG Ref	Category	Previous Metric Q4 25/26	Current Metric Q1 26/27	Difference	Comment
WG	Number of planning applications that have been submitted this quarter.	84	92	+8	There was an increase of 8 planning applications submitted from Q4 – Q1.
WG	Number of planning applications that have been answered on time this quarter.	92.3%	90%	-2.3%	There was a slight decrease in planning applications being completed within the statutory timeframe this quarter however, we still remain at the top of the cluster for planning applications answered on time.

Place related projects

DP / WG Ref	Projects <£100,000	Previous RAG Q4	Current RAG Q1	Budget 2026/27	Budget spent as of June 26	Schedule	Key update
P14	Access Improvement Grant Work			£97,000	-	On schedule	April and May focused on completing the final few projects / last projects, and by June the work plan had been agreed with Welsh Government, with materials purchasing and contract letting beginning where appropriate
P22	Keepers pond			£300,000	-	In progress, however some delays in the completion of supporting documents.	April showed supporting ecological plans and draft design work progressing. May recorded bathymetric survey reports and design documents progressing, with ecological reports still underway. By June, JBA design work had been completed, but supporting information for the planning application was delayed because water temperature conditions for eDNA had not been favorable
P25	Sgwd Gwladys to Pont Melin Fach Pathworks			£375,000	£50,000	Project noted as completed and in monitoring stage June 2026	A letter had been received from Welsh Government to monitor the path and that the project was to be closed.

Total projects >£100,000	Combined budget	On track	Facing challenges	Any projects completed	Key comments
3	£30,819.23	0	0	0	The smaller Place projects are all reported as Green. They focus on heritage, visitor interpretation and landscape evidence. The Craig-y-Nos Conservation Management Plan has progressed through inception, data requests, site visits and desk-based studies. The Dark Skies interpretation boards have moved into repair/installation planning, while the Landscape Character Assessment is progressing through review of field survey data and condition/character assessment work.

Project highlight – Prosiect Enwau Lleoedd Hynafol – Ancient place names project

The Ancient Place Names Project continues to make strong progress in preserving and celebrating the rich cultural heritage of Bannau Brycheiniog. Working in partnership with the Royal Commission on the Ancient and Historical Monuments of Wales (RCAHMW), the project is recording historic place names and capturing valuable local knowledge before it is lost. To date, five community workshops have been delivered, bringing together residents, historians and community groups to share traditional place names, stories and landscape knowledge that are often absent from modern maps and records. The project is helping to safeguard local history and Welsh linguistic heritage while strengthening community involvement in understanding and conserving the National Park's cultural landscape. Further workshops are planned, with the project making a direct contribution to the conservation and enhancement of the Park's cultural heritage and promoting greater public engagement with the historic environment.



END OF ITEM

Bannau Brycheiniog

MEETING	Audit and Risk Committee		
DATE	14th September 2026		
REPORT TITLE	Audit Recommendations Monitoring Report Q1 2026/27		
REPORT BY	Gemma Turner, Democratic Services Manager		
PURPOSE	To provide Members with an overview of all internal and external audit recommendations, collated in one place to enable Committees to effectively track progress.		
EXEMPT INFORMATION	YES ☐ - *See Section 1A* NO ☒ - *this report does not contain information identified as confidential or exempt.*	**DECISION REQUIRED**	YES ☐ NO ☒ - *this report is for noting*

INTEGRATED ASSESSMENT REQUIRED?	☐ YES ☒ NO

RECOMMENDATIONS
Note the contents of the reports

EXECUTIVE SUMMARY
This report provides an overview of all internal and external audit recommendations, collated in one place to enable Committee to effectively track progress. Some recommendations are historical and consolidating them enables informed decision-making regarding priorities. Following feedback received at the last Finance and Performance Committee the document has been reformatted to display only live audit recommendations.

PURPOSE OF REPORT AND REASON FOR RECOMMENDATION(S):
The Audit Recommendations Tracker gives a coordinated and complete record of both internal and external audit recommendations to provide a clear, up-to-date view of progress. The aim is to assist the Authority in assessing which recommendations remain relevant and prioritising those with the greatest impact on organisational objectives. This report will be updated on a quarterly basis. Audits shaded orange are included for information only, no formal recommendations were agreed through these audits. The report includes the original recommendation and management response, a progress update detailing the actions the Authority has taken to address the recommendations, and a coloured status indicator. The document has been extensively reviewed, and the red text sets out the most recent additional comments detailing the Authority's work to address the recommendations.

RELATION TO AUTHORITY PRIORITIES
CLIMATE ☒ WATER ☒ NATURE ☒ PEOPLE ☒ PLACE ☒
This tracker aligns with the missions of the Authority as outlined in the management plan by: • Supporting good governance and accountability through transparent reporting. • Enhancing operational efficiency by identifying priority areas for improvement. • Ensuring compliance with regulatory requirements and best practices to uphold the Authority's reputation and effectiveness.

RISK MANAGEMENT
Failure to act on key audit recommendations may result in: • Non-compliance with regulatory requirements, leading to legal and reputational consequences. • Inefficient resource allocation, causing delays in achieving strategic objectives. • Continued operational weaknesses, increasing vulnerabilities in financial and risk management.

IMPACT ANALYSIS	
Financial and resource implications	Supporting effective financial management by addressing audit findings that may impact budgets and funding allocations and aiding resource planning by identifying actions that require staff involvement and effort.
Legal and constitution matters	Ensuring that regulatory and legislative requirements identified in audits are met.
Equality and diversity	Ensuring recommendations align with equality and accessibility standards.

CONCLUSION AND NEXT STEPS
Next steps include addressing historical recommendations and their implementation, prioritising actions based on risk and resource availability, ensuring updates are included for all recommendations and updating the tracker quarterly for continued oversight by the Audit & Risk Committee.
BACKGROUND DOCUMENTS
Appendix One: Audit Recommendations Monitoring Q1 26/27 *Appendix Two: Audit Recommendations Monitoring Q1 26/27 (Confidential)*

REPORT APPROVAL	
Senior Officer: R Griffiths	Comments:

Audit recommendations - active

Service provider	Year	Audit	Recommendation	Priority 1- urgent 3- routine	Managament Comments on Recommendation	Owner	Due Date	Authority progress in delivering the recommendation	Auditors Status	NPA Status
Internal Audit	2023	**23/24 Whistleblowing, Antifraud and Corruption Arrangements**	The Disciplinary Policies be subject to review to ensure they remain current and up to date.	3	ACCEPTED	HR	31/03/2025	The organisation is currently undergoing a significant policy review. While the policies have been drafted, it was noted that they are not yet complete and ratified. This review is to happen Q3/4 2025-26.	Outstanding	In progress
Internal Audit	Aug-25	**Assurance Review of Scheme of Delegation and Decision-Making Powers**	The Scheme of Delegation be updated to reflect the delegation in respect of areas including IT governance, cybersecurity, digital transformation, and data management.	2	Agreed. Scheme of Delegation will be updated accordingly in respect of areas including IT governance, cybersecurity, digital transformation, and data management.	CEO	31/03/2026		Implemented	Completed
			The Scheme of Delegation be updated to reflect the delegation of responsibilities relating to External Communications. This would include clear protocols in respect of media participation.	2	Agreed. Scheme of Delegation will be updated accordingly to reflect the delegation of responsibilities relating to External Communications including protocols on the use of the BBNPA brand and other relevant corporate brands.	CEO	31/03/2026		Implemented	Completed
			The decision-making boundaries between the Rights of Way Forum, the Planning Committee, and the Director for Nature Recovery and Climate Change be delineated and reflected in the Scheme of Delegation and	2	Agreed	CEO	31/03/2026		Implemented	Completed
			The changes to the Scheme of Delegation following the updates proposed be communicated to staff.	3	Agreed	CEO	31/03/2026		Not yet due	In progress
Internal Audit	Aug-25	**Assurance Review of Efficiency Savings**	No recommendations made.							
Internal Audit	Oct-25	**Asset Review - Premises and Holdings**	Property Condition Inspections (surveys) be undertaken on all owned properties.	2	Agreed. The Authority's property management piolicy stip[ulates that property inspection will be undeertaken every 5 years. The Authority will commission Cooke & Arkwright to undertake a property review.	Commercial Manager	31/12/2025	On going conversations with Cooke & Arkwright around current agreement		In progress
			Formal progress reporting of asset management to the National Park Authority be introduced.	2	Agreed. The above report will be taken to Finance and Performance Committee.	Commercial Manager	31/03/2026	Awaiting report		In progress
			A Property Maintenance Programme be developed to include a contingency for unplanned works and a 'wish list' following the next Property Condition Inspections (surveys)	2	Ageed. Following the C&A report a property Maintenance Programme will be developed.	Commercial Manager	31/03/2026	Awaiting report		In progress

			The Asset Management Group be required to meet on a more regular basis to ensure effective governance arrangements are in place.	2	Agreed. The Asset Management Group will meet bi-monthly.	Director of Planning and Place	31/12/2025	Meeting to be scheduled		In progress
			A review of asset lifespans be undertaken to confirm the correct values and the Asset Register and Financial Standards be revised as appropriate.	3	Agreed. The Financial Standards will be revised as appropriate.	Chief Finance Officer	31/03/2026	In hand		In progress
			Actions with the Property Gazetteer be completed to ensure the Authority has the appropriate documents in place and are up to date.	3	Agreed. The Authority will commision C&A to amend the Gazetteer	Director of Planning and Place	31/03/2026	In hand		In progress
Internal Audit	Nov-25	**Assurance Review of Risk Management Framework**	Operational responsibility for maintaining the risk management framework and corresponding documents be formally delegated to a designated officer.	3	Agree with recommendation.	CEO	31/03/2026	In progress		In progress
			Inherent risk scoring be incorporated into the Corporate Risk Register.	3	Agreed. Will be implemented when designated office in place.	CEO	31/10/2026	In progress		In progress
			Target risk scores be determined for each corporate risk, to indicate the accepted level of exposure following the implementation of mitigating controls.	3	Agreed. Will be implemented when designated office in place.	CEO	31/10/2026	In progress		In progress
			A risk heat map or similar visual representation be developed to accompany the Corporate Risk Register	3	Agreed. Will be implemented when designated office in place.	CEO	31/10/2026	In progress		In progress
			An appetite indicator be added to the Corporate Risk Register, to ensure that risks exceeding tolerance are immediately highlighted and enhancing visibility for decision-makers.	3	Agreed. Will be implemented when designated office in place.	CEO	31/10/2026	In progress		In progress
			Each risk within the Corporate Risk Register be explicitly linked to the relevant corporate objective, mission, or strategic theme.	3	Partially accept, subject to further review.	N/A	N/A			In progress
			A trend analysis mechanism be introduced within, or alongside, the Corporate Risk Register, tracking changes in both inherent and residual risk scores over time.	3	Agreed. Will be implemented when designated office in place.	CEO	31/10/2026	In progress		In progress
			The Risk Management Framework be explicitly linked to the organisation's governance and assurance model, by the development of a simple assurance map clarifying the sources and strength of assurance for each major risk and ensuring the "three lines of defence" model is fully applied.	3	Agreed. Will be implemented when designated office in place.	CEO	31/03/2027	In progress		In progress
			The delivery of risk management training be formalised, by establishing a structured programme that is delivered on a periodic basis.	3	Agreed. Will be implemented when designated office in place.	CEO	31/03/2027	In progress		In progress
			A documented risk escalation protocol be developed in line with the Authority's Risk Appetite Statement, setting out matters including specific thresholds, triggers, and responsibilities for escalation.	3	Partially accept, subject to further review.	N/A	N/A			In progress

			Programme and project-level risks be systematically linked to the Corporate Risk Register, by defining clear criteria for escalation, ensuring that significant risks affecting strategic delivery are visible to the Executive Board and Audit and Risk Committee.	3	Agreed. Will be implemented when designated office in place.	CEO	31/03/2027	In progress		In progress
			A reporting timetable be developed for risk management reports to governance fora, with a view of synchronising review and reporting across the Executive Board, Audit and Risk Committee, and National Park Authority.	3	Agreed. Will be implemented when designated office in place.	CEO	31/03/2027	In progress		In progress
Internal Audit	Jan-26	**Advisory Review of Data Protection Act**	Formalise the DPO's reporting arrangements by introducing a documented quarterly report to the Executive Board and Audit & Risk Committee,	2	Data Protection will be included as a quarterly standing item on the EB agenda The CEO will present any updates to A&R Committee quarterly.		Commenced 07/01/26 To commence	Data Protection is included on the EB Agenda monthly and any updates are taken to A&R quarterly.	Implemented	In progress
			Rather than creating a new IGG, integrate its function into the existing governance framework by formalising how information governance matters are addressed	2	Resources unavailable to set up a new IGG. Data Protection will be included as a quarterly standing item on the EB agenda	CEO/ PR&CM	07/01/26	Data Protection is included on the EB Agenda monthly and any updates are taken to A&R quarterly.	Implemented	In progress
			To finalise and formally approve all draft policies, ensuring they include version control, review dates, and the name of the responsible officer. Once authorised, communicate these policies to all staff and make them	2	All policies will be finalised and formally approved by Executive Board, ensuring they include version control, review dates. Sarah Burns has been designated as the responsible officer for these policies. Once approved, the policies will be uploaded to the Staff Portal and	CEO DPO	21/01/26 27/01/26	All policies have been finalised and approved by EB. Policies are loaded to the staff portal and staff have taken part in Inform Sessions. A review cycle will be set up for January 2027	Implemented	In progress
			To publish and implement a timebound training plan aligned to policy approval, targeting ≥95% completion within 60 days, with automated reminders and escalation to managers and EB for noncompliance. Create a role-based training matrix (permanent, temporary, seconded, volunteers, contractors, Board/Audit & Risk, and service workers) that defines mandatory modules and refresher cycles (e.g., core DP/IG annually; enhanced SAR/DPIA/incident handling every 12–18 months; IT/admin security quarterly microlearning). Extract and retain ELMS reports monthly as the system of record, evidencing completions, due dates, and exceptions; keep attendance lists for the DPO "Inform" sessions and store all artefacts centrally. Resume the annual refresher immediately after policies are finalised, incorporate knowledge checks, and report compliance and learning outcomes in the DPO's quarterly update to EB/Audit & Risk. This will improve coverage, evidencing, and accountability across all staff groups and high-risk roles.	2	Training to commence with an Inform Session led by the Data Protection Officer. This will be a mandatory course for all staff with follow up training in March 2025. Members training will be arranged thereafter, probably with a combined National Parks Wales Members Training Session. Training for Volunteers will also take place thereafter. Following on from the two Inform sessions, a bespoke ELMS Data Protection Training package will be developed to cover NPW. Attendance lists for the DPO training will be held in the new HR system along with the annual training requirement. Elms reporting will not commence until after bespoke NPW package has been developed.	DPO DPO DPO DPO HR	27/01/26 March 2026 April 2026 January 2026 February 2026	All (Check) staff have taken part in the Data Protection training. Members (how many) have taken part in data protection training and the recording is available on the members portal (check with Gemma that they have all signed off on this) CHECK Elms DP Training package and holding the attendance lists in HR system. Bespoke ELMS package will not be set up and staff will be expected to do ELMS	Part Complete/ part Outstanding	In progress
			To prioritise completion of the RoPA and IAR, ensuring they capture all processing activities, legal bases, data flows, retention periods, and associated risks. Implement a formal review cycle (at least annually) and assign responsibility for maintaining these records to the DPO or designated IG lead. Integrate the registers into the VDPO platform for centralised management and reporting and provide training to relevant staff on their role in updating and validating entries. This will strengthen compliance, improve visibility of data risks, and support accountability under GDPR.	2	Aim is to complete the work on the ROPA as soon as possible. Data is currently being collected. The VDPO will enable a formal review cycle to be maintained. Training will be provided to key staff on the VDPO.	CEO/DPO DPO	End of March 2026 Feb 2026	VDPO not relevant ROPA are IAR are combined within one document. Continual review and updatetakes place following completion of DPIA or third party due diligence. Full review every 6 months.	Part Complete/ part Outstanding	In progress

To finalise and approve Data Sharing Agreements and supplier contract templates, ensuring they include robust GDPR clauses covering confidentiality, breach reporting, data processing responsibilities, and restrictions on international transfers. Implement a documented review process for all data sharing arrangements and maintain a centralised log (via VDPO or interim solution) to track agreements and renewal dates. Provide training to staff involved in procurement and data sharing to ensure compliance. These steps will strengthen governance, mitigate third-party risk, and demonstrate adherence to statutory obligations.	2	Updated Data Sharing Agreements are in the process of being finalised with an aim to complete by the end of Qtr1 2026/27. Training will be provided on the use of the documents at a second Inform training session.	DPO	March 2026	NB this should be Dprocessing Agreements or Data Sharing Agreements. Predominantly they are processing agreements and the legal requirement is the processing agreement. As part of the ROPA activity full due diligence is underway with all contractual arrangements being reviewed and implement	Outstanding	In progress
To approve and implement a comprehensive Leavers Policy and actionable checklist that must be completed and evidenced for every leaver. Minimum requirements should include: (1) timebound revocation of all accounts and remote access; (2) physical asset return with serial numbers matched to an asset register; (3) return or secure disposal of any paper records; and (4) transfer of electronic files (OneDrive, SharePoint, shared mailboxes/Teams) to the line manager or designated owner. Record completion in a central log (interim spreadsheet or VDPO), with HR initiating the process, IT is executing technical steps, and the manager confirming content transfer. Retain evidence (screenshots/reports from Intune/Azure AD/O365, asset receipts, and signoff forms) to provide a clear audit trail.	2	A Leavers Procedure is already in existence and completed for every leaver. This is now under review with an aim to complete by the end of Qtr 1 2026/27. Completion of the Leavers checklist will be recorded in the new HR system, due to go live by end of March 2026.	HR Manager/IT Manager	30/06/2026	Access to systems is removed at point of termination of contract. BEFORE next audit, get the last leaver and readact	Outstanding	In progress
To approve and implement the Incident/Breach Policy and reporting form and set up an interim breach log immediately (e.g., a controlled spreadsheet) until VDPO is available. Define a 24/7 escalation pathway with named roles, contact details, decision criteria, and a timed workflow to assess ICO notifiability within 72 hours, including out of hours cover. Require each record to include discovery date/time, containment actions, risk assessment, ICO decision and rationale, notifications sent, and lessons learned with action owners and deadlines. Provide staff awareness materials on how to recognise and report incidents and include breach metrics and trend analysis in the DPO's quarterly report to the Executive Board and Audit & Risk Committee to evidence oversight and continuous improvement.	2	The GDPR Data Breach Policy has been finalised and will be formally signed off at Executive Board and will be published on the staff portal. The Data Breach/Incident Reporting log will be set up in the VDPO. The escalation pathway will be set up within the VDPO. Staff awareness materials will be provided by Data2Action and guidance will be given with the VDPO training session. The DPO Quarterly report to EB will contain breach metrics and trend analysis.	CEO DPO DPO DPO PR&CM	21/01/26 Feb 2026 Feb 2026 Feb 2026 March 2026 and thereafter quarterly	The Policy has been finalised and approved by EB and loaded to the staff portal and staff have taken part in Inform Sessions. The Breach log is in place on the VDPO for use and the escalation process is set up. This will be reviewed on a quarterly basis if necessary and reported to EB. NB SB not the responsible officer this lies with the Interim CEO currently.		

To develop and approve a comprehensive CCTV Policy that sets out the lawful basis for processing, clear roles and responsibilities, a standard retention period (e.g., 30 days unless required for an investigation), access controls, export procedures, and integration with the SAR process (including how requests for footage are recognised, assessed, and fulfilled or refused with reasons). Publish and maintain compliant signage at all camera locations specifying the controller, purpose, and contact details; include CCTV in the RoPA/IAR and undertake a DPIA where cameras may capture special category data or monitor staff. Retain evidence (policy version control, signage photographs, retention settings, access logs, SAR responses) to provide a robust audit trail and demonstrate ongoing compliance.	2	CCTV Policy is currently being finalised by DPO. This will be formally signed off by EB and published on Staff Portal and incorporated into the Inform training session	CEO	21/02/2026	In place and signed off. Change finalised by DPO remove that DPO has reviewed that it complies with legislation
To update and finalise the Data Protection and IT Security policies to explicitly cover biometric data processing, including lawful basis, necessity, proportionality, retention periods, and security controls. Conduct a DPIA for biometric use to assess risks and mitigations, and record this in the RoPA/IAR. Ensure staff are informed about the use of biometrics, their rights, and how to raise concerns. Retain evidence of policy approval, DPIA completion, and communication to staff to demonstrate compliance and accountability under UK GDPR and DPA 2018.	2	All data protection policies will be formally signed off by EB and published on the staff portal and incorporated into the Inform Training sessions. DPIA completed by IT Manager. Staff will be informed about the use of biometrics, their rights and how to raise concerns during the training Session.	CEO IT Manager DPO	27/01/26 12/01/26 27/01/26	Send DPIA IT back to Sarah
To approve and implement a Smart Tech & Transcription Policy that (1) prohibits or disables voice activated devices in or near work areas; sets minimum settings (mic off, wake words disabled) and includes periodic spot checks; and (2) governs meeting transcription end-to-end: permitted use cases, lawful basis, participant notification/consent, storage location (e.g., a restricted SharePoint library), retention periods, access permissions (role based), sharing restrictions, and secure disposal. Embed these rules in the Working at Home Policy and Acceptable Use Policy, provide user guidance in Microsoft Teams/OneDrive, and retain evidence of compliance (device checks, transcript access logs). Train staff and include compliance metrics in the DPO's quarterly report to the Executive Board/Audit & Risk.	2	This is included in the Acceptable Use of IT Systems Policy and will be published on the staff portal and incorporated into the Inform training session.	CEO DPO	21/01/26 27/01/26	

To develop and approve an AI Governance Policy that defines permissible use cases, lawful bases, data handling controls (including special category data), vendor due diligence (model/provider, data residency, sub processors), human oversight, and records of decisions. Require a DPIA for any AI processing involving personal data or significant effects on individuals, and maintain an AI register with risk ratings, mitigations, and review dates. Embed AI as a standing agenda item for the IG Steering Group/Board, with quarterly reporting by the DPO covering usage, incidents, and compliance actions; provide role-based training to staff and ensure procurement/contracts include AI specific data protection clauses. This will establish accountable, risk-based oversight and demonstrable compliance.	2	This is included in the Acceptable Use of IT Systems Policy and will be published on the staff portal and incorporated into the Inform training session.	CEO DPO	21/01/26 27/01/26	
To finalise and publish Privacy Notices on the organisation's website, ensuring they are easily accessible and tailored for relevant groups (e.g., staff, volunteers, service users). Each notice should clearly state the lawful basis for processing, purposes, retention periods, rights (including the right to object), and contact details for the DPO. Incorporate version control and review dates and maintain an annual review cycle. Communicate updates internally and externally and retain evidence of publication and approval to demonstrate compliance with UK GDPR transparency requirements.	2	Privacy Notices have been finalised and will be formally signed off by EB and will be published on the staff portal. Communication to staff will take place at the Inform session. The privacy notice will be communicated on the website after the sign off at EB.	CEO DPO EA/Comms	21/01/26 27/01/26 21/01/26	Done. Updated privacy notice April 2026 loaded to the website and sharepoint
The organisation should implement a comprehensive consent framework, including a clear policy and procedure outlining when consent is appropriate and how it will be obtained, recorded, and withdrawn. Explicit, unbundled opt in mechanisms should be introduced for all relevant purposes, supported by a centralised consent register that logs consent details and withdrawal actions. A universal, simple optout process should be established across all channels, and the organisation should document its position on age and capacity, incorporating child friendly notices where applicable. Privacy notices should be updated to reflect these processes, version controlled, and reviewed annually, with staff trained to ensure consistent application.	2	This is still under review, and the aim is to complete this by the end of March 2026 and this will be incorporated into a second Inform Training session for staff.	DPO	31/03/2026	Lowlevel consent - we will review at the evaluation. Its in privacy notice. As long as when you seek consent we are giving them the right to cancel. Internal piece of work on getting same process across te board. Does everyone who manages consent know what they need in place. IDENTIFY THOSE PEOPLE

To complete an organisation wide dataflow mapping exercise covering both electronic and paper processes, from collection to disposal, for all high risk/high volume assets first. For each flow, document the source system, data subjects and categories (flag special category data), purposes and lawful basis, transfer method and security (e.g., encryption, VPN, access controls), recipients/processors, storage/hosting location, retention, and any international transfers with appropriate safeguards. Link each flow to the IAR/ROPA and relevant DPIAs, record risk assessments and mitigations, and assign ownership to Information Asset Owners for ongoing accuracy. Embed governance with version control, change triggers (new system, supplier change, process change), and periodic assurance (quarterly spot checks and an annual review), ensuring staff are trained to maintain and use the maps in operational decision making.	2	We have taken the advice off our DPO and her recommendation is that this would not be a priority for our authority. The ROPA is the starting point for this and we are currently in the process of collecting this data with a view to completion by end of 1st qtr 26/27.	PR&CM/CEO	31/03/2026	duplicate whats in on the ROPA
To finalise and implement a comprehensive Data Protection Policy and supporting procedures that cover all aspects of data subject rights under UK GDPR. This should include clear guidance on recognising and recording verbal requests, defined criteria for lawful refusal and how refusals are communicated, timelines for responding within one month, and circumstances where an extension of up to two months is permissible. Ensure these procedures are documented, version controlled, and accessible to all relevant staff. Transition the SAR process from the current spreadsheet to the VDPO platform as planned and incorporate automated tracking of deadlines and escalation alerts. Provide targeted training for Corporate Services and other staff handling requests to ensure consistency and compliance and embed periodic audits to verify adherence to response times and procedural requirements.	2	All data protection policies will be formally signed off by EB and published on the staff portal and incorporated into the Inform Training sessions. Policy will be published prior to Inform training session. SAR process will be transferred to the VDPO platform. Training will be provided for staff in Corporate Services.	CEO DPO DPO	21/01/26 February 2026 February 2026	SAR process will remain in the internal system

To finalise the review of procurement and supplier contract templates to ensure they contain robust, GDPR compliant data protection clauses. These clauses should clearly define roles and responsibilities for data processing, require suppliers to implement appropriate technical and organisational measures, mandate prompt breach notification, and include provisions for audits and termination in case of noncompliance. Additionally, incorporate requirements for data transfer safeguards, confidentiality obligations, and adherence to retention and deletion protocols. Once updated, communicate the revised templates to all relevant teams, provide training on their application, and implement a monitoring process to verify that all new and renewed contracts include these clauses.	2	This is still under review, and the aim is to complete this by the end of March 2026 and this can be incorporated into a second Inform Training session for staff.	DPO	31/03/2026	Added in terms for the contracst. SB looking at contracts as part of ROPA
To approve and implement the Document Retention Policy and associated schedules without delay to ensure compliance with UK GDPR principles of storage limitation and accountability. The Policy should clearly define retention periods for all categories of records, link to the Information Asset Register, and include procedures for secure disposal at the end of the retention cycle. Apply version control and set an annual review cycle to maintain accuracy. Communicate the approved Policy to all staff, incorporate it into the staff handbook, and provide training to ensure consistent application. Additionally, embed monitoring controls and periodic audits to verify adherence and identify any gaps in retention or disposal practices.	2	The Document Retention Policy will be formally signed off by EB and published on the staff portal and incorporated into the Inform Training sessions. The IAR is currently under review and data is being collected with a view to being finalised by the end of qtr 1 26/27. The Policy will be published on the staff portal and will be incorporated into the second Inform training session. Embedding monitoring controls and periodic audits will be reviewed at a later date when the data protection approach is more mature and when recommending by our DPO.	DPO	27/01/2026	No 2 risk - document retention . Check Liv put on risk register. AS part of ROPA when copleted gaps around retention. Next piece to check retention on the questioned work. This work is in hand
To finalise and approve all Privacy Notices, ensuring they clearly articulate the lawful basis for each specific processing activity and prominently communicate individuals' rights—especially the right to object to direct marketing. Map lawful bases to the IAR/ROPA and embed version control with an annual review cycle. Update consent practices for scenarios such as newsletters, fundraising, and meeting/event attendance to use explicit, unbundled opt in wording and provide simple, universal withdrawal routes. Align website and paper notices with plain English explanations of purposes, lawful bases, retention, and rights (including how to object and how to withdraw consent), and train staff to apply these consistently across all channels, with periodic assurance checks to evidence compliance.	2	Privacy Notices have been finalised and will be formally signed off by EB and will be published on the staff portal and communicated to staff at the Inform Training Session. The privacy notice will be communicated on the website after the sign off at EB. Consent practices are currently under review with an aim to complete by end of quarter 1 2026/27 and communicated to staff at the second Inform Training Session.	CEO DPO	21/01/26 31/03/26	Consent processes as above. Privacy notices complete

			To finalise and approve the Social Media Policy and the Acceptable Use Policy to ensure they provide clear, enforceable guidance on appropriate use of organisational systems and social media platforms. Both policies should explicitly address data protection obligations, confidentiality, and security requirements, including restrictions on sharing personal or sensitive information online, password management, and safeguarding organisational reputation. Apply version control and set an annual review cycle, ensuring alignment with other information governance and IT security policies. Communicate the approved policies to all staff and volunteers, incorporate them into induction and refresher training, and implement compliance monitoring- such as periodic audits or spot checks- to confirm adherence and mitigate risks associated with misuse.	2	These two policies have been incorporated into the Acceptable Use of IT System Policy and will be formally signed off at EB. It will be published to the staff portal and included in the Inform training session to be held. We are assessing where this would be applicable with volunteers and will put appropriate training into place. Compliance monitoring and periodic audits will be reviewed at a later date when the data protection approach is more mature and when recommending by our DPO.	CEO DPO	21/1/26 27/1/26	As above		
			Due to the number of findings in the report relating to GDPR, it is recommended that GDPR is raised as a risk on the Risk Register to ensure that actions are monitored and addressed in order for the organisation to become fully GDPR compliant.	2	As it is considered good practice we will include data protection as a section on the corporate risk register, referencing the audit and action plan, and updating the status as actions are completed.	-	-	Complete		
Audit Wales	Jul-23	**Income Diversification:** Undertaking income diversification requires National Park Authorities to have enough capacity, the right skills and robust but agile systems to be in place	Use our self-evaluation tools (Appendix 1) to identify its existing strengths and weaknesses and develop a strategy for income diversification;		We will complete the self evaluation tool as an Executive Board by end June 2023 and use that as part of the process to derive our income diversification strategy. We will share the outcome of the self evaluation with Members (via committees as appropriate) to engage them in the strengths and weaknesses and risks associated with the income diversification strategy. The executive team will use the recommendations in the Update on Income Diversification paper to inform the development of the strategy. Part of that strategy will include the development of SMART performance measures and a statement on the governance of this work.	Executive Board S151 Director of Planning & Place		Finance and Performance Committee received draft Income Diversification and Commercial Opportunities Strategy on 5 June 2024.		Complete
			Continues to implement the recommendations of its Update on Income Diversification paper, in particular to build capacity for pursuing income diversification; and			Executive Board S151 Director of Planning & Place		Finance and Performance Committee received an Income Generation and Diversification Update on 9 June 2025. Now have Head of Natural Capital in place and are recruiting a Fund Raising Manager. Officer Income Diversification meet regularly and coordinate the delivery of the Action Plan. Member Officer Income Diversification Working Group meet to monitor the strategy.		Complete

			as part of its strategy for income diversification, sets SMART performance measures and appropriate governance systems to ensure adequate monitoring and scrutiny of delivery of the agreed action plan resulting from its self evaluation.			Executive Board S151 Director of Planning & Place		Officer Income Diversification meet regularly and coordinate the delivery of the Action Plan. Member Officer Income Diversification Working Group meet to monitor the strategy.		Partially implemented
Audit Wales	Feb-25	**Setting of Well-being Objectives** R1	The lack of a resourced delivery plan increases the risk of the Authority's well-being objectives not being delivered. To address this, the Authority should urgently determine how its well-being objectives will be resourced and delivered by: **1.1** Developing implementation plans (or equivalent) to deliver its well-being objectives;		PARTIALLY ACCEPTED The Authority acknowledges the need for clear implementation plans and has already taken significant steps to test and refine approaches across multiple initiatives, including the Usk Partnership and Powys PSB work. We are now consolidating these efforts through mission mapping and enhanced stakeholder engagement structures including the planned introduction of Fforwm y Bannau. **1.1** Implementation Plans: The Authority is commited to developing structured implementation plans for its well-being objectives. These will be informed by the ongoing mission mapping process, which integrates learning from past initiatives.	Executive Board	31-Mar-26			In progress
		R1	**1.2** Clarifying the resources required to deliver its well-being objectives; and		**1.2** Clarifying Resource Requirements: While full quantification of resource needs is complex, the Authority is working towards a high-level understanding of the resources required for each mission. This will guide prioritization and ensure realistic delivery expectations.	Executive Board	31/03/2026			In progress
		R1	**1.3** Clarifying the resources that stakeholders intend to contribute to help deliver its well-being objectives.		**1.3** Stakeholder Contributions: Recognising the role of stakeholders, the Authority is actively engaging partners to align resources and contributions. A collaborative approach to mission mapping will help identify existing commitments and new opportunities for resource alignment. Additionally, we are exploring digital solutions to enhance transparency and accountability regarding stakeholder contributions.To address broader systemic barriers, we continue to advocate for clearer public body commitments under Section 62(2) and the need for long term,structured funding to support delivery. This would require other partners to further the NPA Management Plan, not just have due regard.	Executive Board	31/03/2026			In progress

		R2	Delivering the Authority's well-being objectives is reliant on partners' contributions. The Authority should strengthen its arrangements to understand how its partners are contributing to the delivery of its well-being objectives.		PARTIALLY ACCEPTED The Authority recognises the critical role of partners in delivering well-being objectives and has already taken steps to improve collaboration, including new engagement methodologies and structured stakeholder discussions. Strengthening the duty on other statutory partners from 'due regard' to 'seek to further' would mean that others would have to align with our management plan. Given the range of partners (acknowledged in other Audit Wales work) it is not reasonable for the Authority to deliver this recommendation. However, to build on this: • We will continue to refine our partnership approach by: • Enhancing mission mapping to capture partner contributions and identify synergies. • Members have agreed work to develop a high-level stakeholder group (Fforwm y Bannau) for the park-wide area. • Advocating for improved public sector alignment under Section 62(2) to integrate National Park objectives into corporate plans. • Exploring digital tools to provide greater visibility and accountability for stakeholder contributions.	Executive Board	31/03/2026			In progress
Audit Wales	Feb-25	**Promoting access to Bannau Brycheiniog National Park** R1	The Authority does not have a long-term plan to deliver its vision to improve access, which increases the risk of short-term interventions that may provide less value for money over the longer term. To address this, the Authority should: • Clarify and then cost its proposed actions to deliver its vision. • Ensure that its ambitions are aligned with available resources.		PARTIALLY ACCEPTED. The Authority acknowledges the importance of a long-term plan to effectively deliver its vision for improving access. However, this recommendation fails to reflect the challenging funding situation the Authority operates under. • Work is underway to clarify and cost proposed actions within the framework of the Management Plan (Dyfodol y Bannau), our Sustainable Tourism Strategy and the Rights of Way Improvement Plan, which we are working through with the Local Access Forum. – The Authority's approach is to seek funding to deliver on plans not to limit what should be being done in line with our wellbeing goals. – Most funding comes from Grants. These are by their nature often short term and aligned with the intent of the funder. Taking advantage of these funds is a compromise and the nature of them means that fully costing our own plans is challenging. – The Highways Authority holds statutory duties for maintaining, repairing, signposting, and enforcing public rights of way (ROW). Most of these duties are delegated to BBNPA, which receives a fixed annual fee from each local authority. However, funding is limited across Wales, and BBNPA uses a priority system (1–5) to manage the network—giving precedence to National Trails and regional routes, with cul-de-sacs and anomalous paths ranked lowest. Management is dynamic, often requiring reactive responses to weather events or obstructions. – External funding for ROW management is rare, as it is a statutory duty. BBNPA therefore takes an opportunistic approach when funding arises. It surveys 5% of the network annually. – In addition to ROWs, BBNPA also manages upland paths on CROW access land. This work is guided by a draft upland path strategy and condition survey, which assigns priority scores. Although a re-survey was planned every 3–4 years, the last one was in 2014 due to workload. Nonetheless, up-to-date condition data is available through a combination of previous surveys, volunteer reports, and staff observations. BBNPA has invested heavily in upland paths over the past two decades, with ongoing maintenance supported by volunteers. – A management plan for Craig-y-nos Country Park, which covered nature recovery, access, and site management, was also produced. The Authority has used its recommendations to guide SLSP investment at the site, delivering significant improvements such as extensive path repairs and bridge	Executive Board	31/03/2026			In progress

			replacements to enhance accessibility for wheelchairs and mobility scooters. – An access improvement plan for the Waterfalls area was developed by The Environmental Partnership for BBNPA and NRW. The plan identified over £5 million of required investment, so both organisations have been working collaboratively to prioritise and deliver key elements. BBNPA has committed over £350k from the first round of SLSP funding and, alongside NRW and other public landowners (e.g. NPT), is pursuing SPF funding to support further improvements. The Authority has also piloted bus services, conducted visitor surveys, and installed traffic and footfall counters to inform and support access, facility upgrades, and visitor management.					
R2	We identified weaknesses in the Authority's arrangements to collect and analyse visitor data consistently. To maximise the use of data it gets from interactions with visitors and programme participants, the Authority should establish a more consistent arrangement to collate and analyse demographic information, activity data, and feedback.		PARTIALLY ACCEPTED. – The Authority recognises the value of robust visitor data in shaping strategic decisions. However, the collection of demographic data presents inherent challenges, particularly regarding intrusiveness and response rates. Allocating resources to collect survey data from current park visitors to understand why people are not visiting may be ineffective, as it targets the wrong audience. Given these challenges the benefit does not outweigh the cost this would entail that could be utilised by more meaningful activities. To enhance data consistency: • Efforts will be made to refine data collection methodologies without imposing excessive burdens on visitors. • The Authority will explore options to standardise visitor engagement and feedback collection while ensuring privacy considerations are met. • Utilise data from wider Welsh Government visitor data to inform our work and explore opportunities with relevant bodies for them to include wider range of demographic data in the visitor information they collect and report as well as NRWs existing survey on access and recreation.	Executive Board	31/03/2026			In progress
R3	The Authority has not mapped out all potential partners that it could work with to improve access to the Park, and has not considered the impact of its plans on other public sector bodies. To address this, the Authority should: • Map out all potential partners that it could work with to identify if there are opportunities to improve value for money. • Review the well-being objectives of its public sector partners or potential partners to identify opportunities to secure multiple benefits and/or avoid duplication.		NOT ACCEPTED. The Authority has informed Audit Wales that this exercise has been completed. Stakeholder mapping was a key element in developing the Management Plan, and engagement with partners remains ongoing. Strengthening the duty on other statutory partners from 'due regard' to 'seek to further' would mean that others would have to align with our management plan. Given the range of partners (acknowledged in other Audit Wales work) it is not reasonable for the Authority to deliver this recommendation. However, to build on this: • The Authority examined the well-being objectives of its public sector partners during the review of its Rights of Way Improvement Plan. There were actions flowing from this. • Further alignment with Public Service Board well-being plans will be considered to secure multiple benefits and avoid duplication. • To address broader systemic barriers, we continue to advocate for clearer public body commitments under Section 62(2) and the need for long-term, structured funding to support delivery. Would require other partners to further the Management Plan, not just have due regard.	Executive Board	31/03/2026			In progress

		R4	The Authority does not have arrangements for regular monitoring or evaluation of its work to promote access to the Park. To address this, the Authority should: • Set out how it will assess and monitor the value for money of individual projects and its overall strategic approach to promote access. • Provide Members with regular reports on the progress and value for money of its work to promote access to the Park.		PARTIALLY ACCEPTED. The Authority agrees on the importance of monitoring and evaluating access-related projects to ensure value for money. However, existing monitoring efforts have not been fully acknowledged in the report and further efforts are not feasible given resource constraints There appears to be confusion between 'promotion' of access and 'access infrastructure'. The audit seems to equate infrastructure improvements with promotion, whereas promotion typically involves information provision and advertising—very different from physical works. While alignment is ideal, most promotion is carried out by third parties online, beyond BBNPA's direct control. Regarding upland path repairs, BBNPA officers meet annually with access staff from all 15 UK National Parks to discuss issues such as path repair costs. Officers also participate in the annual Upland Path Advisory Group and maintain year-round communication; this engagement could be formalised. All works follow BBNPA's procurement rules. The team includes officers with over 30 years of experience in access and rights of way management. As noted above, ongoing condition assessments rely on previous surveys and regular field observations. To strengthen oversight: • The Authority will enhance its approach to evaluating access initiatives, while recognising that comprehensive, park-wide monitoring requires additional resources. • Regular reporting to Members will continue through a combination of annual reports, newsletters, and briefing sessions to ensure transparency and accountability.	Executive Board	31/03/2026			In progress
Audit Wales	Jul-25	**Financial Sustainabilty**	The Authority should urgently put in place medium-term planning financial planning arrangements to determine and set out how it will address its anticipated budget gap (Paragraphs 19 and 20). This should include: • considering the impact of different options on its well-being objectives and statutory duties; and • arrangements for regular oversight and scrutiny of financial plans, and progress in implementing them to address the Authority's anticipated budget gap.		The Authority's current annual budget report clearly considers the financial position of the Authority beyond the immediate subsequent financial year and over a three-year planning horizon. There is a significant focus on the financial reserves available to the Authority to support the annual operational deficits during the planning cycle. The forecasted three-year reserve position is discussed at the annual budget workshop and in the Authority meeting when the budget is approved. The Authority's Finance and Performance Committee regularly receives the quarterly budget report which includes reviewing the revised predictions on the three-year forecasts. Invariably the Welsh Government in year National Park Grant top ups are reflected in these forecasts resulting a significantly more favourable outlook for the periods considered. The Authority will develop the annual budget report to include a medium-term financial strategy section. The Authority will critically appraise the options available to counter the predicted deficits and, where appropriate for publication, will include these scenarios in the report.	CEO/CFO	November 2025 -March 2026			In progress
	NOT RECOMMENDATIONS FOR THE AUTHORITY TO ACTION									

END OF ITEM

Bannau Brycheiniog

MEETING	Audit and Risk Committee		
DATE	14th September 2026		
REPORT TITLE	Compliments, Complaints and Freedom of Information Updates Q1 2026/27		
REPORT BY	Gemma Turner, Democratic Services Manager		
PURPOSE	To present the quarterly statistical report on the Authority's performance in dealing with compliments, complaints, and Freedom of Information requests.		
EXEMPT INFORMATION	YES ☐ - *See Section 1A* NO ☒ - *this report does not contain information identified as confidential or exempt.*	**DECISION REQUIRED**	YES ☐ NO ☒ - *this report is for noting*

INTEGRATED ASSESSMENT REQUIRED?	☐ YES ☒ NO

RECOMMENDATIONS
Note the contents of the report

EXECUTIVE SUMMARY
The purpose of this report is to give Members an overview of the issues residents and customers felt strongly enough about to either complain to or compliment the Authority and details of the number of Freedom of Information/Environmental Impact Regulation requests and processing times.

PURPOSE OF REPORT AND REASON FOR RECOMMENDATION(S):

Data for the annual report has been extracted from the departmental spreadsheets put in place by the Corporate Officer. The formal complaints procedure response timescales are:

- Stage 1 complaints within 20 working days unless extended: and
- Stage 2 complaints within 20 working days unless extended.

Complaints

Total Complaints to date (Q1)	**10**
Total **accepted** Stage 2 to date	**1**
Total responded to within timescales	**7**
Total responses outside of timescales	**1**
Total currently open	**3**
NOT UPHELD or PARTIALLY UPHELD	**7**
NOT A COMPLAINT	**-**
UPHELD	**1**

NB: NOT UPHELD, PARTIALLY UPHELD or UPHELD total 8 but 11 complaints have been received in total. Complaint 201, 202 and 203 were open as of the 30th June 2026.

Please see **Appendix One: Complaints 26/27 Q1**

Local Government Ombudsman Enquiries

The Authority has received **0** Ombudsman complaints to the end of Q1 2026/27.

Compliments

Compliments received by departments and centrally logged are **16** to the end of Q1 2026/27. Some teams may receive compliments directly, however, unless these are shared, they cannot be included.

Please see **Appendix Two: Compliments 26/27 Q1**

Freedom of Information/ Environmental Impact Regulations and Subject Access Requests

Total Information Requests to date (Q1)	**12**
Total responded within timescales	**12**
Total responded outside of timescales	**0**

As of 30th June, **100%** of requests were responded to within timescales.

Please see **Appendix Three: FOI 2026/27 Q1**

RELATION TO AUTHORITY PRIORITIES
CLIMATE ☐ WATER ☐ NATURE ☐ PEOPLE ☒ PLACE ☒
Complaints and compliments are a valuable tool in helping to understand resident's and customers' expectations of service delivery and should be an essential part of identifying service improvements across the Authority. As well as being a legal requirement, access to information remains an important element of the Authority's commitment to transparency, accountability and improving public trust. FOI performance has undoubtedly been impacted by capacity issues during previous reporting periods, but ongoing work on policy, procedures, training and systems has improved both the customer experience and the Authority's performance.

RISK MANAGEMENT
Poor complaint and information request handling could be a reputational risk to the Authority resulting in breaches of legislation and potential compensation payments to complainants.

IMPACT ANALYSIS	
Financial and resource implication	None directly from this report.
Legal and constitution matters	The Authority has a number of legal and statutory obligations with regard to complaints, and information accessibility.
Equality and diversity	All officers involved in dealing with complaints must be mindful of ensuring a consistent approach in dealing with complaints in line with policy and procedures.

CONSULTATION
Not applicable

CONCLUSION AND NEXT STEPS
The Authority will continue to monitor compliments, complaints and information requests by: • Analysing the data to improve service delivery • Reviewing the corporate and departmental procedures for dealing with complaints • Monitoring response times on complaints; and the process is supported by the review and update of the complaints policy.
BACKGROUND DOCUMENTS
Appendix One: Complaints 26/27 Q1 **Appendix Two: Compliments 26/27 Q1** **Appendix Three: FOI 2026/27 Q1**

REPORT APPROVAL	
Senior Officer: Richard Griffiths	Comments:

COMPLAINTS from April 2026

Index		REF	Correspondence Details		Progress					Performance		
Stage 1	Stage 2		Date Received	Complaint Type	Date Ack (5 wd)	Directorate	Date to respond	Date Resp (20 wd)	STATUS	Ack in 5	Resp in 20	Upheld?
YES		194A	07/04/2026	Tourists Parking	07/04/2026	SLT	06/05/2026	13/04/2026	**CLOSED**	**YES**	**YES**	**Not Upheld**
YES		194B	15/04/2026	Operational	15/04/2026	SLT	19/05/2026	23/04/2026	**CLOSED**	**YES**	**YES**	**Not Upheld**
YES		195	23/04/2026	Damaged Drain	23/04/2026	SLT	21/05/2026	01/05/2015	**CLOSED**	**YES**	**YES**	**Upheld**
YES		196	05/05/2026	Planning	06/05/2026	GJ	03/06/2026	04/06/2026	**CLOSED**	**YES**	**NO**	**Not Upheld**
YES		197	12/05/2026	Planning	12/05/2026	GJ	10/06/2026	09/06/2026	**CLOSED**	**YES**	**YES**	**Not Upheld**
YES		198	21/05/2026	Planning Admin	21/05/2026	GJ	19/06/2026	11/06/2026	**CLOSED**	**YES**	**YES**	**Not Upheld**
YES		199	29/05/2026	Planning Admin	02/06/2026	GJ	26/06/2026	23/06/2026	**CLOSED**	**YES**	**YES**	**Not Upheld**
YES		200	01/06/2026	Planning Admin	02/06/2026	GJ	29/06/2026	29/06/2026	**CLOSED**	**YES**	**YES**	**Not Upheld**
YES		201	05/06/26	Enforcement	08/06/2006	GJ	03/07/2026		**OPEN**	**YES**		
	YES	202	15/06/2026	Planning	16/06/2026	GJ	13/07/2026		**OPEN**	**YES**		
YES		203	26/06/2026	Littering	29/06/2026	KED	24/07/2026		**OPEN**	**YES**		

Compliments recorded from April 2026

NO.	Date	Details
147	Monday, April 13th, 2026	I visited the Four Waterfalls Walk on Easter Monday and parked at Gwaun Hepste. I just wanted to say how brilliant the wardens were, organising the parking on a very busy day and providing excellent advice to visitors. Thank you for doing this so well!
148	Monday, April 13th, 2026	A huge thank you for organising the outdoor educataional visit. Everything was so well done and the children absolutely loved it. I know how much work goes into it and we appreciate it all.
149	Monday, April 13th, 2026	Thanks to you and all your team for all your help last week at Herbert's Quarry - it all went incredibly well and the weather was beyond kind to us to such an extent that sunstroke became the biggest problem!! - one of the few things we did not consider when filming in the Beacons at the start of April! I look forward to sharing the finished result with you when it finally sees the light of day and in the meantime, I look forward to bringing another project back as soon as I have something suitable.
150	Tuesday, April 14th, 2026	Good job has been done replacing the 'board walk' near the ponds.
151	Friday, April 17th, 2026	Praise given from Langorse Lake Bird Ringing Group for the second highest annual total (following a good breeding season and good netting weather in the autumn). We would expect to reach our 100,000 ringed in the next couple of years (since the Group was formed in 1978). Thank you for all your help during the year.
152	Monday, April 20th, 2026	Thank you for all your help when I had the fall in Brecon. I was taken to hospital and now Im at my daughters being looked after. I hope to return home when Ive recovered but it's a slow process due to my age. Thank you again.
153	Wednesday, May 27th, 2026	Compliments received from Four Rivers for Life: I just wanted to say a massive thank you to you both for your help with the event in Brecon on Saturday. You saved the event with the generator, and I'm so grateful to you for letting me borrow it, Diolch. Also thank you for supporting the event, it was good to speak to children about the table and for them to remember that they'd seen it at your school workshops in their schools! Hopefully your work will have inspired the next generation of geomorphologists!!
154	Thursday, May 28th, 2026	I would like to say how impressed my friends and myself were on the information Simon and Cerys gave us on our visit to the falls. They were very knowledgeable and checked we were suitably geared up for the walk in the rain! Most of our party were French, on holiday and they explained about each waterfall and time to take etc. The carpark and toilets were kept in good condition, and I was impressed on the overall walk improvements from when I visited many years ago.
155	Thursday, May 28th, 2026	A massive thank you to Jackie, Kerry and Tim today for helping me so much to get rescued by Green Flag in the nick of time for King David Tyres Merthyr Tydfil to replace my tyre and then onward to Llandeilo. My son and I are now safe and sound in our accommodation. We could have not done it without you as I had no cellular or data on my mobile phone with O2. Appreciate all the support so much. And Kerry even guided the lost recovery truck to Cwm Porth car park. Absolutely legendary. I commend you all for a citizens award! Thanks for the tips on what to see around Llandeilo too. Very best - and next time I see you I shall have a spare tyre and jack in the boot of my car.
156	Thursday, June 4th, 2026	Having visited Ystradfelltte on the latter May bank holiday Monday, it was great to have been met by your ranger and staff. It was an exceedingly hot day, and very busy too. However, your staff ensured that parking and negotiating the country lanes was of little issue, as they ensured a one way flow of traffic and guidance for parking, both of which avoided jams in the lanes. Crucially, we were also able to approach our day, educated as to the risks of cold water shock, which would not have happened without the availability of staff present, given the high number of people visiting. My thanks to them and all that made the staffing possible.
157	Monday, June 8th, 2026	We have just returned from another brilliant week's holiday in Bannau Brycheiniog. Although the weather wasn't perfect, which meant we didn't do any of the high mountains, we did discover the waterfall walks for the first time. The Four Falls section was quite strenuous with the climb down and up to see each of the falls, so it came as a very pleasant surprise to find how easy it was on the recently improved section between Sgwd Gwladus and Pont Melin-fach on the return leg. We would like to pass on our thanks to all involved in what must have been very challenging work to make this path so much more accessible to enable more people to enjoy this beautiful part of Wales.

158	Tuesday, June 16th, 2026	I just wanted to say how helpful the wardens were today when we visited the four-falls walk. Not only were they helpful to us, but they also ensured the parking was well organised and gave good advice to all the walkers, ensuring that everyone knew what they could expect and what was expected of them. Despite it being busy, it was an absolute joy to visit today.
159	Tuesday, June 16th, 2026	Event Manager from the Peatland Conference gave the following compliments: I would like to extend a sincere thank you for the time, care, and expertise you dedicated to organising and delivering the field trips to Bannau Brycheiniog at the IUCN UK Peatland Programme Conference 2026 in Swansea. Despite some chilly weather, our Director Emma Hinchliffe thoroughly enjoyed the trip and shared some great impressions of the landscape with the team. These visits are always such a valued part of the conference, and this year was no exception. Your willingness to share your knowledge on the ground, showcase your site, and facilitate engaging discussions provided delegates with invaluable insights into peatland restoration in practice. In fact, around half of the responses to the question *"What was your highlight of the conference?"* included a positive mention of the field trips — a real testament to the impact and quality of your contributions. We know how much effort goes into planning and hosting these trips, and we are truly grateful for your commitment and generosity. If you have any follow-up materials you would like to share with participants, please do feel free to send us a one page PDF and we would be very happy to upload it to our website for wider access. Thank you once again for helping to make the conference such a success — we couldn't have done it without you.
160	Thursday, June 18th, 2026	It was an immense day and your team were wonderful with our pupils - great pitch and as a result, wonderful levels of engagement. Some of these children have never been on a coach before, let alone to a wonderful setting like the visitor centre. We would love to visit again and hope to again in the near future. The transport grant really made this possible as getting pupils out and about now with limited funding proves impossible without the help of organisations - so thank you for this!
161	Tuesday June 23rd, 2026	I am writing to express my thanks to one of your car park attendants who was on duty today (Monday, 22nd June) at the Cwm Porth Car Park. He took the time to speak with my 18-year-old son and his two friends before they set off on the Four Waterfalls Walk. He gave them excellent advice and very clear warnings about safety. As a parent, I had obviously warned them of the dangers myself before they left, but 18-year-old boys can never have enough warnings! Hearing it directly from an authority figure on-site definitely reinforced my message and carried a lot more weight with them. Please pass on my thanks to the gentleman working today. I'm afraid I don't have his name but he spoke to the boys around 8.40 this morning - and he had a beard. His helpful attitude is greatly appreciated and, I'm sure, plays a huge part in keeping young hikers safe. The boys had a fantastic time and have some incredible photographs and memories. I'm not sure how much thanks the parking attendants get, so I wanted to drop a line to express my gratitude.
162	Thursday, June 30th, 2026	After spending a few days in the Brecon Beacons last week, I wanted to especially pass on our thanks to your team for creating such a superb Four Waterfalls trail. We were greeted by Simon and Cerys at Cwm Porth car park, who were enthusiastic, cheerful, knowledgeable and welcoming with all visitors. A great start to the 5.5mile walk and my husband and I chatted with them again on our return. A true asset. We had an afternoon free, and took Simon's recommendation of visiting Brecon, which was very enjoyable. Clearly investing in the town with the replacement high road and block paving and promoting a superb mix of independent shops/market traders is a real winner for all.

Freedom of Information Requests April 2026-March 2027

Date of request	Request Type	Allocated to	Information requested	Ref.	Date acknowledged	5 days deadline	Ack in 5 days	Date responded	20 days deadline	Responded in 20 days	Status
01/04/2026	FOI	Planning	Invoices	INF000249	01/04/2026	08/04/2026	YES	29/04/2026	29/04/26	YES	CLOSED
07/04/2026	FOI	Planning	Planning	INF000250	13/04/2026	14/04/2026	YES	29/04/2026	05/05/26	YES	CLOSED
08/04/2026	FOI	NRCC	Missing dogs	INF000251	13/04/2026	15/04/2026	YES	29/04/2026	06/05/26	YES	CLOSED
22/04/2026	FOI	Planning	Redaction	INF000252	23/04/2026	29/04/2026	YES	27/04/2026	20/05/26	YES	CLOSED
25/04/2026	FOI	Comms	Disney Filming	INF000253	25/04/2026	01/05/2026	YES	07/05/2026	27/05/26	YES	CLOSED
05/05/2026	FOI	Planning	Listing	INF000254	06/05/2026	12/05/2026	YES	01/06/2026	02/06/26	YES	CLOSED
05/05/2026	FOI	NRCC	Footpaths	INF000255	06/05/2026	12/05/2026	YES	15/05/2026	02/06/26	YES	CLOSED
12/05/2026	FOI	Planning	Shed	INF000256	12/05/2026	19/05/2026	YES	09/06/2026	09/06/26	YES	CLOSED
12/05/2026	FOI/EIR	NRCC	Wild Cats	INF000257	12/05/2026	19/05/2026	YES	19/05/2026	09/06/26	YES	CLOSED
21/05/2026	FOI	Planning	Enforcement Notices	INF000258	26/05/2026	28/05/2026	YES	15/06/2026	18/06/26	YES	CLOSED
26/05/2026	FOI	NRCC	Contamination	INF000259	27/05/2026	02/06/2026	YES	02/06/2026	23/06/26	YES	CLOSED
26/06/2026	FOI	Planning	Planning Application	INF000260	29/06/2026	03/07/2026	YES	07/07/2026	24/07/26	YES	CLOSED

END OF ITEM