

**Dartmoor Commoners' Council
Annual Report and Financial Statements
For the Year Ended
30 June 2026**

Year ended 30 June 2026

Contents	Page
General information	3-4
Chairs Foreword	5
Report of the Council Members	6-9
Independent Examiner's Report	10
Income and Expenditure Account	11
Balance Sheet	12
Notes to the Accounts	13-14

The following does not form part of the financial statements

Detailed Profit and Loss Account	15-16
----------------------------------	-------

Dartmoor Commoners' Council

Year ended 30 June 2026

General information

Registered under

Dartmoor Commons Act 1985

Principal Operating Address

1 Canal Road, Tavistock, PL19 8AR

Independent Examiner

Catherine Flannery, FMAAT, FCCA

South Devon Accounting Ltd, 6 Orchard Close, Ogwell, Newton Abbot, TQ12 6AL

Bankers

Barclays Bank Plc, 140-146 Armada Way, Plymouth, PL1 1LA

HSBC Plc, 4 Old Town Street, Plymouth, PL1 1DD

National Savings & Investment, Glasgow, G58 1SB

Council Members

See following page

Joint Secretaries

Mrs S L Sloman (Treasurer)

Mrs D Butterfield

Dartmoor Commoners' Council

Year ended 30 June 2026

General information

Council Membership as at 30 June 2026

North Quarter

Mr J Cooper
Mr P L Heard
Ms T May (Chair)
Mr J Reddaway
Mrs K Little

South Quarter

Mr P Cleave (*due to resign 29 July 2026*)
Mr A J R Coaker
Mr J French
Mrs A Willcocks (*due to resign 29 July 2026*)
Miss A Webber
Mrs R Dance (*due to be appointed 29 July 2026*)

East Quarter

Mr L Branfield (*due to resign 29 July 2026*)
Mr R Jordan (Vice-Chair)
Mr P Mann (*due to be appointed 29 July 2026*)
Mr D Reddaway (*appointed 30 July 2025*)
Mr J Shears
Mr K Edwards (*due to resign 29 July 2026*)

West Quarter

Mr P Abel
Mrs E M Alford
Mr N Cole
Mr M Radmore
Mr R Leigh

Dartmoor National Park Authority

Mr S Lee
Mr W Dracup

Duchy of Cornwall

Ms E Magee (*appointed 30 July 2025*)

Owners of Common Land Representatives

Mr R Ashford (*resigned 30 June 2026*)
Mr J Howell (*appointed 1 July 2026*)
Mrs P Warren

Veterinary Surgeon

Mr R Williams (*resigned 30 July 2025*)
Dr Vanessa Childs (*appointed 28 January 2026*)

Co-opted Members

Ms Sophie Herd (NFU) (*appointed 30 July 2025*)
One vacancy

Dartmoor Commoners' Council

Year ended 30 June 2026

Chair's Foreword

The year ending 30 June 2026 has been one of the most significant in the history of the Dartmoor Commoners' Council.

Throughout the year the Council has continued to deliver its statutory responsibilities under the Dartmoor Commons Act 1985 whilst responding to a rapidly changing policy, legal and environmental landscape. Alongside our routine work of maintaining the Register of Commoners, supporting Local Commoners' Associations, and promoting good livestock husbandry, the Council has devoted considerable time to strengthening its governance, improving its financial management and modernising its administrative processes.

The Judicial Review proceedings concluded during the year have inevitably shaped many aspects of the Council's work. Whilst the judgment has required the Council to develop a new approach to the assessment of livestock on Dartmoor commons, it has also provided an opportunity to review our governance, strengthen our decision-making processes and ensure that our statutory responsibilities continue to be delivered in a robust, proportionate and transparent manner.

The Council has made significant progress during the year through the establishment of dedicated Working Groups, the development of improved governance procedures, investment in digital systems and closer working with Local Commoners' Associations and partner organisations. These developments will provide a stronger foundation for the work that lies ahead.

Like many small statutory bodies, the Council operates with limited financial and administrative resources. The achievements outlined within this report have therefore only been possible through the commitment of Council Members, Officers and the many individuals and organisations who freely contribute their time, knowledge and experience in support of Dartmoor's commoning community.

Looking ahead, the Council's priorities remain clear: to discharge its statutory duties effectively, maintain public confidence in its governance, support the sustainable management of Dartmoor's commons and represent the interests of commoners within an increasingly complex policy environment.

On behalf of the Council, I extend my sincere thanks to every Council Member, Officer, Local Commoners' Association Secretary and partner organisation for their continued commitment throughout the year.

Ms Tracy May

Chair

Dartmoor Commoners' Council

July 2026

Dartmoor Commoners' Council

Year ended 30 June 2026

Report of the Council Members

1. Constitution and Statutory Purpose

The Dartmoor Commoners' Council is a statutory body established under the Dartmoor Commons Act 1985.

The Council exists to promote and maintain proper standards of livestock husbandry on the commons of Dartmoor National Park, regulate matters relating to commoning, maintain the statutory Register of Commoners and undertake the functions and duties conferred upon it by the Act.

The Council also makes Regulations governing matters relating to the management of the commons and livestock depastured upon them and, where necessary, undertakes enforcement action through the courts.

2. Organisation

The Council consists of representatives elected from the four historic quarters of Dartmoor together with representatives appointed by statutory organisations and co-opted members as provided for under the Dartmoor Commons Act 1985.

The Dartmoor commons are divided into four traditional quarters - North, South, East, and West - each represented on Council by five elected commoners. These representatives must come from different local commoners' associations within each quarter, and each group of five must include a small grazier, defined as having rights to graze fewer than ten livestock units (1 unit = 1 adult cow or pony or 5 sheep). As at 30 June 2026, all grazier positions were filled.

In addition to the 20 elected commoners, the Council includes:

- 2 representatives of the owners of the commons;
- 2 representatives from the Dartmoor National Park Authority (DNPA);
- 1 representative of the Duchy of Cornwall;
- 1 veterinary surgeon;
- Up to 2 co-opted members.

All members serve four-year terms, with elections held biennially. Reappointments are made in accordance with the Dartmoor Commons Act 1985.

3. Funding

The Dartmoor Commoners' Council is a statutory body established under the Dartmoor Commons Act 1985. The Council operates on a not-for-profit basis in the exercise of its statutory functions and is funded primarily through annual contributions levied under section 16 of the Act from commoners whose names are entered in the Register of Commoners maintained by the Council. The level of those contributions is determined annually by the Council in accordance with the provisions of the Act.

For the current financial year, contributions are set at 15p per livestock unit for registered commoners who are non-graziers and 90p per livestock unit for graziers, subject to a minimum contribution of £7.00 per registration. For the purposes of calculating contributions, one livestock unit is equivalent to one cow, one horse or five sheep.

Income supports the Council's statutory duties, including maintenance of the statutory Register of Commoners, governance and administration, regulatory functions, advice and support to commoners and Local Commoners' Associations, engagement with government departments and partner organisations, and the delivery of projects supporting the sustainable management of Dartmoor commons.

The Council continues to operate with modest financial resources and remains committed to ensuring that annual contributions received from registered commoners, together with any grant funding and other income, are managed efficiently, transparently and prudently in support of its statutory functions.

Dartmoor Commoners' Council

Year ended 30 June 2026

Report of the Council Members (continued)

4. Review of Activities

Governance and Organisational Development

During the year the Council continued to strengthen its governance arrangements.

The Finance Working Group and Policy Working Group became fully operational following approval of their Terms of Reference by Full Council and supported the development of a number of governance improvements including:

- revised Declaration of Interest procedures;
- Environmental Information Request procedures;
- Project Funding Methodology;
- improved financial management processes.

The Council also welcomed the appointment of **Dr Vanessa Childs** as Veterinary Surgeon Representative, strengthening the professional expertise available to the Council.

Support for Local Commoners' Associations

Local Commoners' Associations remain fundamental to the effective management of Dartmoor's commons. They provide local leadership, maintain communication with commoners and landowners, and support the practical administration of commoning across the National Park.

Throughout the year the Council continued to provide governance advice, administrative guidance and practical assistance to Local Association Secretaries.

Working alongside the Dartmoor Hill Farm Project -Dartmoor Dynamic Landscapes, proposals have been developed for a secure website and members' web portal that will provide Local Association Secretaries with access to governance templates, guidance documents, policies and other practical resources.

The Council recognises the considerable voluntary contribution made by Local Association Secretaries and remains committed to supporting them through improved guidance, communication and access to shared resources.

Statutory Register

Maintaining the Register of Commoners remains one of the Council's principal statutory responsibilities.

Throughout the year officers processed numerous amendments to registrations and responded to enquiries from commoners, solicitors, landowners, land agents and prospective purchasers regarding grazing rights, registration matters and common land interests.

As at 30 June 2026, 1569, registrations were recorded across the commons within the Dartmoor National Park boundary.

Officers also provided advice on tenancy matters, grazing rights and the interpretation of the Dartmoor Commons Act 1985.

Livestock Management, Animal Health and Public Safety

The Council continued significant work supporting livestock welfare and public safety.

Activities during the year included:

- administration of the Semi Wild Equine Derogation List - currently holding 860 ponies;
- colt and filly notification;
- monitoring and communication during the Strangles outbreak affecting ponies on the commons;
- introduction of cattle incident reporting procedures following liaison with the Health and Safety Executive;
- delivery of a FiPL-funded cattle behaviour and risk management training course attended by seventeen graziers;
- circulation of Bovine TB guidance and livestock information;
- annual ram and ram lamb notification;
- administer annual stallion accreditation;
- issue sheep clearance prohibition notice and monitor sheep clearance period;
- continued liaison with the Dartmoor Livestock Protection Officer and veterinary professionals.

Dartmoor Commoners' Council

Year ended 30 June 2026

Report of the Council Members (continued)

Environmental Management

The Council continued to support the sustainable management of Dartmoor commons through advice and engagement relating to:

- controlled swaling;
- wildfire resilience;
- fencing proposals affecting the commons;
- peatland management;
- the Dartmoor Land Use Management Group; and
- wider environmental initiatives affecting Dartmoor commoning.

During the year the Council formally adopted the Dartmoor Wide Strategic Fire Plan.

Judicial Review and Court Order

The Judicial Review proceedings brought against the Council required a significant commitment of officer and member time throughout the year.

Whilst the Court dismissed the majority of the claimant's grounds and did not require the Council to issue limitation notices, the judgment concluded that the Council must undertake an assessment of the number of animals which can properly be depastured on the commons from time to time in accordance with its statutory duties.

Following the judgment the Council established a dedicated Court Order Working Group to develop a practical, proportionate and evidence-based methodology for undertaking this work across the Dartmoor commons.

Implementation of this work will continue during 2026/27.

Representation and Partnership Working

Council Members and Officers continued to represent Dartmoor commoners through participation in a wide range of meetings and partnership groups including:

- Dartmoor Land Use Management Group;
- South West Peatland Partnership;
- APHA Bovine TB Working Groups;
- DEFRA stakeholder meetings;
- Dartmoor Rural Crime Initiative; and
- meetings with government agencies, landowners and partner organisations.

The Council also responded to a number of DEFRA consultations affecting commoning, agriculture and the future management of Dartmoor.

Elections

Statutory elections were undertaken during the year in accordance with the Dartmoor Commons Act 1985.

Elections were successfully completed within the North, East and West Quarters. No nominations were received for the South Quarter, and a second round of elections will take place in July 2026.

Financial Management and Efficiency

The Council has continued to improve its financial management, administrative processes and digital governance during the year.

Key initiatives included:

- implementation of QuickBooks accounting and invoicing software;
- increased use of electronic invoicing and Direct Debit collections;
- migration away from traditional landline services;
- review of payroll administration;
- introduction of charging arrangements for certain third-party information requests; and
- commencement of work to develop a secure, GDPR-compliant digital platform to improve document management, information security and communication.

Dartmoor Commoners' Council

Year ended 30 June 2026

Report of the Council Members (continued)

The Council has also begun developing proposals for a new website capable of supporting both public information and secure access for Council Members, Officers and Local Commoners' Association Secretaries. The project is intended to modernise the Council's digital infrastructure, strengthen information governance and improve the efficient delivery of its statutory functions.

These improvements are intended to reduce administrative overheads, improve organisational resilience and ensure the Council remains equipped to meet its statutory responsibilities.

5. Future Priorities

During 2026/27 the Council will continue to focus on:

- delivery of its statutory duties under the Dartmoor Commons Act 1985;
- implementation of the Court-ordered assessment programme;
- continued improvement of governance and financial management;
- support for Local Commoners' Associations;
- development of secure digital systems to improve records management and information security; and
- continued representation of Dartmoor commoners in discussions with Government and partner organisations.

6. Council's Responsibilities

In accordance with Section 15 of the Dartmoor Commons Act 1985 the Council is responsible for:

- keeping proper accounting records;
- maintaining proper financial records;
- preparing an annual Statement of Income & Expenditure together with a Balance Sheet made up to 30 June each year;
- ensuring the accounts are independently audited; and
- making the audited accounts available for public inspection in accordance with the Act.

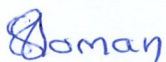
Acknowledgements

The Council wishes to record its appreciation to all Council Members, Officers, Local Commoners' Association Secretaries and partner organisations who have contributed their time, expertise and commitment throughout the year.

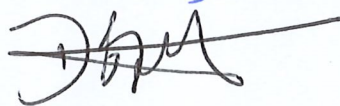
Prepared by:

Mrs Dru Butterfield & Mrs Sara Sloman Joint Secretaries **July 2026**

Approved by the Dartmoor Commoners' Council on 29th July 2026 and signed on its behalf by



Mrs S L Sloman
Secretary/Treasurer



Mrs D Butterfield
Secretary

Dartmoor Commoners' Council

Independent Examiner's Report to the Members of the Dartmoor Commoners' Council

Year ended 30 June 2026

Respective Responsibilities of the Council and Examiner

The Council is responsible for the preparation of the accounts; The Council members consider that an audit is not required for this year under section 15 of the Dartmoor Commons Act 1985 and have requested that an independent examination is undertaken.

It is my responsibility to:

Examine the accounts;

To follow the procedures laid down in the General Directions given by the Charity Commissioner for an independent examination; and

To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as members concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - a. To keep accounting records in accordance with the Dartmoor Commons Act 1985; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Dartmoor Commons Act 1985.Have not been met; or
2. To which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Catherine Flannery, FMAAT, FCCA

South Devon Accounting Ltd

6 Orchard Close

Ogwell,

Newton Abbot

TQ12 6AL

25th July 2026

Dartmoor Commoners' Council

Income & Expenditure Account

Year ended 30 June 2026

	2026	2025
Operating Income	74,773	71,394
Administrative expenses	(112,392)	(104,624)
Operating surplus/(deficit)	(37,619)	(33,230)
Interest receivable	2,363	1,405
Grant & Funding Income	122,497	102,474
Total Other Income	124,860	103,879
Grant & Funding Expenditure	122,497	102,474
Surplus/(deficit) for the financial year	(35,256)	(31,825)
Reserves brought forward	155,666	187,491
Reserves carried forward	120,410	155,666

All income and expenditure derive from continuing activities and are unrestricted funds.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 13 to 14 form part of these financial statements.

Dartmoor Commoners' Council

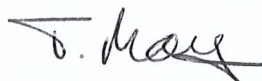
Balance Sheet

Year ended 30 June 2026

	Notes	2026	2025
Fixed Asset			
Total Tangible Assets	3	£1,911	£2,548
Current Assets			
Debtors	4	£163	£5,359
Cash & Cash Equivalents		£121,689	£162,140
Prepayments		£746	£1,815
		<u>£122,598</u>	<u>£169,314</u>
Creditors: amounts falling due within one year	6	<u>£4,099</u>	<u>£16,197</u>
Total assets less current liabilities		£118,499	£153,117
		£120,410	£155,666
Total Reserves		<u>£120,410</u>	<u>£155,666</u>

The financial statements were approved by the Dartmoor Commoners' Council on
and signed on their behalf by:

29th July 2026



Ms T May
Chair



Mrs S L Sloman
Secretary/Treasurer

Dartmoor Commoners' Council

Notes to the Accounts

Year ended 30 June 2026

1. Accounting policies

a. General information

Dartmoor Commoners' Council is a non-profit organisation which maintains and promotes proper standards of livestock husbandry of the commons in and about the Dartmoor National Park.

b. Accounting convention

The financial statements have been prepared in accordance with the United Kingdom Accounting Standards and the Dartmoor Commons Act 1985. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

c. Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

d. Tangible assets

Tangible assets are initially stated at cost and subsequently measured at cost or valuation, less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, and costs directly attributable to bringing the asset to its working condition for its intended use.

Depreciation is charged so as to write off the cost or valuation of assets less residual value, other than land, over their estimated useful lives, as follows:

Plant and equipment 25% reducing balance

Office equipment & fixtures 25% reducing balance

e. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, deposits held with banks, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

f. Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed asset.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

g. Leases

Rentals payable under operating leases, including any lease incentives received, are charged to the profit or loss on a straight-line basis over the term of the relevant lease except where another more systematic basis is more representative of the time patterns in which economic benefits from the leased asset are consumed.

h. Contributions from members

Contributions from members is the total amount receivable for contributions raised under the Dartmoor Commons Act 1985 in respect of grazing, non-grazing and forest rights. Where contributions are in dispute it is normal policy not to account for the amount until received.

i. Dartmoor Livestock Protection Society

The Dartmoor Commoners' Council contributes towards the cost of the Dartmoor Livestock Protection Officer. The Council pays the Dartmoor Livestock Protection Society an annual contribution of £7,000. This is an expense incurred by the Council.

2. Employees

The average monthly number of persons employed by the council during the year was:

	2026	2025
	Number	Number
Total	2	2

Dartmoor Commoners' Council

Notes to the Accounts - Continued

Year ended 30 June 2026

3. Tangible fixed assets

	Plant & Equipment £	Office Equipment & Fittings £	Total £
Cost			
At 1 July 2025	4,143	7,389	11,532
Additions at Cost	-	-	-
At 30 June 2026	4,143	7,389	11,532
Accumulated Depreciation			
At 1 July 2025	4,124	4,860	8,984
Depreciation Charge for the Year	5	632	637
At 30 June 2026	4,129	5,492	9,621
Net Book Values			
At 30 June 2026	14	1,897	1,911
At 30 June 2025	19	2,530	2,549

4. Debtors

	2026 £	2025 £
Amounts owing from Commoners	163	5,359
Prepayments	746	1,815
	909	7,174

5. Tax status

The Council falls within Section 838 of the Taxes Act 2007 and is treated as though it has a Local Authority status. No Corporation Tax is therefore chargeable.

6. Creditors: amounts falling due within one year

	2026 £	2025 £
Advance receipts from Commoners	-	1,575
DSFP Funds Held Over to Following Year	376	11,610
Animal Marks Book Funding Held Over to Following Year	-	1,500
PAYE & Pension Liabilities	2,383	-
Other creditors	-	333
Accruals	1,340	1,179

7. Operating lease commitments Lessee

At the reporting end date, the council had outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

2026 £5,000	2025 £10,000
----------------	-----------------

8. Controlling party

The Dartmoor Commoners' Council is controlled by the appointed members, which shall number not less than 26 and not more than 28, each of whom has one vote, with the Chairman having a casting vote.

Dartmoor Commoners' Council

Detailed Profit and Loss Account

Year ended 30 June 2026

	2026	2025
Income		
Common Rights Enquiries	160	
Contributions Received from Commoners	72,998	68,608
FIPL CGE Admin Charge	187	
FIPL DCC AMB Admin Charge	627	715
FIPL Fire Plan Admin Charge	700	2,070
Sundry Income	100	
Total Income	£74,773	£71,394
Direct Expenses		
DLPO DCC Direct Expense	7,000	7,000
HMLR Searches	1,197	644
Pony Drift & Stallion Scheme	256	250
Total Direct Expenses	£8,453	£7,894
Expenses		
General Admin Expenses		
Advertising	973	540
Depreciation	637	850
Insurance	1,665	1,730
Meeting Expenses	706	770
Photocopier Leasing & Printing	795	827
Printing, Post & Stationery & Office Supplies	878	1,601
Professional Shredding	72	72
Sundry Expenses	1,704	439
Telephone & Internet Expenses	1,500	1,366
Travel & Motoring Expenses	53	497
Website, Software & Computer Costs	669	2,532
Total General Admin Expenses	£9,653	£11,223
Payroll Expenses		
Employer Pension Expense	770	
Office Administrator's Salaries	57,200	47,460
Payroll Services	133	104
Staff Training	744	
Total Payroll Expenses	£58,846	£47,564
Premesis Costs		
Light, Water & Heat	1,205	828
Rates	1,881	1,701
Rent	5,000	5,000
Repairs & Maintenance	136	390
Total Premesis Costs	£ 8,222	£ 7,919
Professional Fees & Finance Charges		
Accountancy	648	588
GoCardless Fees	119	
Honorarium - Chairman	5,000	5,000
Honorarium - Vice-Chairman	1,000	1,000
Legal & Professional Fees	20,451	23,436
Total Professional Fees & Finance Charges	£27,217	£30,024
Total Expenses	£103,939	£96,730
Net Operating Surplus/Deficit	-£37,619	-£33,230

Continued on following page

Dartmoor Commoners' Council

Detailed Profit and Loss Account (continued...)

Year ended 30 June 2026

	2026	2025
Other Income		
Bank Interest Received	2,363	1,405
Grant & Funding Income		
Dartmoor Livestock Protection Society Funding	11,750	23,500
FIPL Animal Marks Book Funding	1,500	8,280
FIPL Cattle Grant Income	3,020	
FIPL Dartmoor Strategic Fire Plan Funding	11,610	70,694
FIPL Dartmoor Strategic Fire Plan Funding Phase Three	94,617	
Total Grant & Funding Income	£122,497	£102,474
Total Other Income	£124,860	£103,879
Other Expenses		
Grant & Funding Expenditure		
Dartmoor Livestock Protection Officer Expenses	11,750	23,500
FIPL Animal Marks Book Funding Expenditure	1,500	8,280
FIPL Cattle Grant Expenditure	3,020	
FIPL Dartmoor Strategic Fire Plan Expenditure	106,227	70,694
Total Grant & Funding Expenditure	£122,497	£102,474
Total Other Expenses	£122,497	£102,474
Net Other Income	£2,363	£1,405
Net Surplus/Deficit	-£35,256	-£31,825