

Countryside Council for Wales

Annual Report and Accounts 2011-2012



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Cyngor Cefn Gwlad Cymru
Countryside Council for Wales

Annual Report and Accounts 2011-2012

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Preface

At the end of a year which has seen CCW achieve many successes, the thoughts of our staff and our stakeholders are now on the future.

Completing the Wales Coast Path in time for the official opening in May 2012 was a major achievement, but some sections remain below the high standard set by the Welsh Government. These will be upgraded in the year to come, and we must ensure the path is maintained and valued into the future. Our Special Sites project has seen our finest wildlife areas improved, but pressure on our biodiversity continues. Our advice on science and landscape has been requested more than ever, and will become even more important as we contribute to the Government's aim of developing the economy sustainably. Our Corporate Goals have been exceeded and our resources and systems managed to the highest standards. For these and for many other reasons, I am grateful for the efforts and commitment of all our staff during the past year.

The decision to create a Single Environment Body for Wales changes many things. In moving towards a more integrated approach to managing our land and sea resources, it was a wise idea to also integrate the agencies that lead this work on behalf of the Welsh Government. At the time of publishing this Annual Report, with even the name of the new Body undecided, there is great uncertainty but great opportunity.

CCW, perhaps more so than any other organisation in Wales, has practical experience of what works and what doesn't work in environmental management. The new Environment Body is a chance to build on the successes of the past 20 years. CCW's skills and knowledge will be greatly needed in the future.

The work of the new Body should be seen as that of managing the life-support systems within the territory of Wales. All other public policy aspirations depend on a functioning and safe environment, therefore environmental protection and the work of the new Body should be seen as the ultimate front-line public service. Combining with Environment Agency Wales and Forestry Commission Wales, we will have more tools at our disposal, more opportunities to get the message across, a wider range of stakeholders to engage with, and greater weight and influence to tackle bigger issues in an integrated way.

We also need to reinvigorate interest in and care for the environment in people young and old. Working locally with communities and those who's livelihoods depend on the environment, through education, engagement and partnership working, we can win their support for some difficult decisions that face us as a society. And, through assets such as the Wales Coast Path, we can celebrate the natural beauty and biodiversity of Wales and protect it for future generations.

Morgan Parry,
Chair, Countryside Council for Wales



Annual Report and Audited Financial Accounts for the year ended 31 March 2012

Introduction and background

History of the Body and Statutory Background

The Countryside Council for Wales (CCW) was established in 1991¹ and is primarily funded by the Welsh Government. Our purpose is to:

- promote the conservation of the natural environment and the enhancement of natural beauty
- encourage recreation and enjoyment of the Welsh countryside
- advise Government on all matters relating to the countryside and nature conservation issues

Our vision

CCW strives for a Wales that has a wealth of wildlife and geology, distinctive landscapes and plentiful opportunities for all people to appreciate and benefit from the natural environment. Our vision is for a country where everyone acts in ways that safeguard the natural environment, both on land and at sea, because they understand its importance in providing:

- sources of food energy, water and other raw materials
- opportunities for employment and recreation
- habitats that support a diverse and abundant wildlife and a source of geological riches
- a means of accommodating and adjusting to the impacts of climate change

Principal activities

The Countryside Council for Wales is the Welsh Government's statutory advisor on sustaining natural beauty, wildlife and the opportunity for outdoor enjoyment in Wales and its inshore waters. We champion the environment and landscapes of Wales and our coastal waters as sources of natural and cultural riches, as a foundation for economic and social activity and as a place for leisure and learning opportunities. We aim to make the environment a valued part of everyone's life in Wales.

We strive to achieve our aim by:

- Advising government and its agencies as well as other groups, communities and individuals to ensure our land, seas and inland waters are used widely in a way that respects both the needs of people and the environment
- Enabling individuals, organizations and authorities to learn more about our environment, to use it with care and to help manage it for the benefit of people and its natural features

¹CCW was established in accordance with the provisions of the Environmental Protection Act 1990. Its statutory responsibilities are set out in Part VII Section 130 of the Act.

- Enthusing different audiences about the wonder and importance of our environment, the work that takes place in caring for it and the opportunities it provides for us.
- Regulating activities which are critical to maintaining a healthy and rich environment

Our strategic aims for 2008-12

Because of its broad remit, its responsibilities, and the powers it has to experiment to find new solutions, CCW is ideally placed to help tackle some of the major challenges, such as climate change. As well as dealing with nature and landscape, both rural and urban, CCW is also concerned with people and their communities because of their connection to the natural environment.

Our strategic aims for 2008-12 are:

- To safeguard and improve the quality of our wildlife habitats, our species, geology and landscapes and the natural systems that support them and ourselves.
- To ensure the value of the environment and the opportunities it provides are better understood, and that these are taken into account more fully when making decisions that affect our lives.
- To enable more people to have direct experience of the outdoor environment and to play an active part in its management.
- To refine and strengthen our own systems of governance and internal control, streamlining systems and collaborations with others to achieve shared outcomes effectively and efficiently.

CCW's strategic aims for the period 2008-12 reflects our commitment to delivering the outcomes identified in the Environment Strategy for Wales and also to deliver the Welsh Government's priorities, as set out in the 'One Wales' programme. These aims are supported by a range of objectives that reflect CCW's role in managing the Welsh environment and in ensuring delivery of the Welsh Government's policy agenda and sustainable development duty.

In its current Corporate Plan (2008-12) the following areas were identified by CCW as being key to the successful delivery of these aims during the lifetime of the current corporate plan

Ecosystem Services – the building blocks of sustainable development

Key activities for CCW 2008-12:

- Improve methods of gathering and sharing information.
- Improve understanding about the state and resilience of environmental assets, pressures and future trends.

- Map environmental assets and increase understanding about the benefits they provide to society.
- Use evidence to provide advice that can help policy development such as spatial planning, sustainable development and land and marine use.

Integrated action for sustainable development

Key activities for CCW 2008-12:

- Work with others to integrate actions in a way that recognises the linkages between environmental, economic and social outcomes at different scales.
- Use our experimental powers to pilot new approaches to managing the environment in a way that delivers multiple benefits for the environment and society.

The marine environment

Key activities for CCW 2008-12:

- Work with others to ensure the Marine Bill is an effective piece of legislation.
- Help develop a Wales Marine Spatial Plan that can be integrated with terrestrial spatial plans.
- Develop the evidence base for the sustainable management of the sea.
- Provide advice on the development of a fisheries strategy, including work in mapping seabed sensitivity.

Biodiversity and geodiversity

Key activities for CCW 2008-12:

- Work towards achieving Biodiversity Action Plan (BAP) targets for which CCW is a lead and support others to do the same.
- Help develop a biodiversity action support scheme to complement agri-environment schemes.
- Support the development and implementation of geodiversity action plans.

Special sites

Key activities for CCW 2008-12:

- Work to ensure 95% of Wales' statutory sites are being managed favourably by 2012 and that the fabric of the countryside around and between them is more favourable to wildlife and geological features.
- Work with others to ensure National Nature Reserves (NNR) and Local Nature reserves (LNR) become examples of best practice in conservation management and offer greater opportunities for communities to be involved in their use and management.
- Develop high quality information about NNR and help other promote reserves effectively and sensitively.

Access, participation and learning

Key activities for CCW 2008-12

- Help partners develop sensitive access provision around the Welsh coast by 2012.
- Increase quality and quantity of urban greenspace and explore possibilities of piloting urban initiatives to strengthen ecological networks and increase people's use and enjoyment of their local environments.
- Work with other to help all children in Wales enjoy direct, outdoor experiences of the natural environment within or in the vicinity of their school ground.
- Help develop and promote skill development and skill sharing within the environment sector.
- Grow and expand the Welsh student sponsorship scheme.

These areas were reflected in the remit letter issued to CCW by the Welsh Government in 2011-12.

Sustainability Reporting

We have continued to improve our performance with regard to sustainability and efficiency. Over recent years, the organisation has focussed upon the following aspects of an ongoing

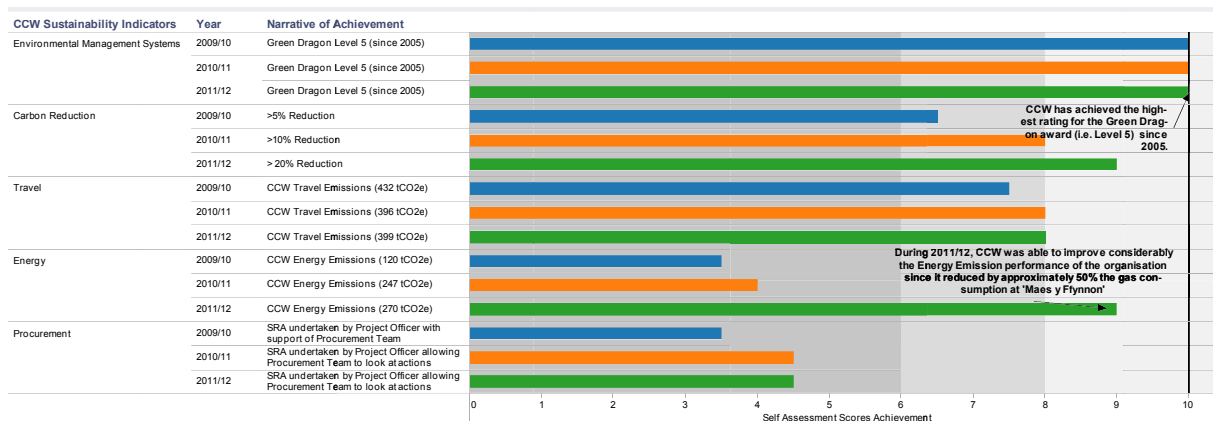
improvement agenda for sustainability:

- Environment Management Systems
- Carbon Reduction
- Travel
- Energy
- Procurement

In 2011/12 the Facilities Team undertook a self assessment exercise that identified areas of improvement. The result of this exercise confirmed the improvements that had been made over the past 3 years. The self assessment exercise highlighted that CCW made a significant improvement in 2011/12 in reducing the energy emissions by reducing the gas consumption at our headquarters by approximately 50%. A steady improvement in the level of carbon reduction also recognises the focus that we have given to various aspects of the organisation. The self assessment approach using Sustainability Indicators will be used to help drive further improvement in the future.

Review of Sustainability Indicators at CCW (2011/12)

Self-Assessment Exercise Results of CCW's Sustainability Indicator Achievement							
Year	CCW Sustainability Indicators						
	Carbon Reduction	Energy	Environmental Management ...	Procurement	Travel	Total Level Scores	
2009/10	Level Achieved	6.50	3.50	10.00	3.50	7.50	31.00
	Optimum Level	10.00	10.00	10.00	10.00	10.00	50.00
2010/11	Level Achieved	8.00	4.00	10.00	4.50	8.00	34.50
	Optimum Level	10.00	10.00	10.00	10.00	10.00	50.00
2011/12	Level Achieved	9.00	9.00	10.00	4.50	8.00	40.50
	Optimum Level	10.00	10.00	10.00	10.00	10.00	50.00



How we organise our work

Through its research work, CCW is playing an important role in gathering evidence about our natural environment and impacts upon it. Its databases and information technology will help improve the timeliness and accuracy of future monitoring, thereby helping to increase the effectiveness of actions taken.

CCW uses its knowledge to inform the policies of a wide range of other bodies and organizations and to advise on spatial plans and strategies so that future economic development protects and enhances the natural environment. As an enabling and proactive organization CCW can help deliver major conservation, recreation and learning initiatives and is working to set an example in becoming a carbon-neutral organization by 2012. It is increasingly focused on supporting ways of managing whole landscapes and their underpinning ecosystems for the protection and enhancement of our natural environment, and for the delivery of vital services to human communities.

Delivering long term outcomes

Our work, which is organised under three programmes, contributes to delivering Government priorities and the following outcomes, which are identified in the Environment Strategy for Wales :

- People in Wales recognise and understand that there is a relationship between the quality of the environment, the provision of jobs and business opportunities and overall quality of life;
- Environmental considerations are fully integrated within all policies, programmes and service delivery. Decisions are based on high quality, consistent evidence and on sustainable development principles;
- Developments and the use of resources in urban, rural and marine areas are appropriate and sensitive, respecting ecological limits and landscape distinctiveness and taking account of climate change and quality of life challenges;
- Wales successfully demonstrates the contribution that a small developed nation can make to global sustainable development;
- Soil and water resources are able to support diverse, productive ecosystems and a healthy population;
- Loss of biodiversity has been halted and we can see a definite recovery in the quality and extent of our key habitats and species populations;
- Important sites and the wider environment are better able to support biodiversity and are managed in a way that recognises ecological limits and provides for greater connectivity between habitats;
- The character, quality and diversity of Wales' natural and historic landscapes and seascapes, including their geological and earth science interest, is maintained and enhanced;

- More people from all sectors of society regularly using and benefiting from widespread and equitable access to countryside, coast and urban green space;
- Wales' key sites, species and landscapes are highly valued by its citizens and visitors;
- More people in Wales are actively involved in managing their local environments;
- The role and responsibility of public organizations in delivering joint action is clear and well understood, leading to better integration for the delivery of environmental protection and enhancement.

CCW's work programmes – Highlights

CCW's three work programmes are:

i. Action for Wildlife

The main aim of the work delivered under the Action for Wildlife programme is to help safeguard and enhance our natural environment. Activities include undertaking research into the state of our natural environment as well as providing advice and delivering practical action that directly conserves and improves the condition of our habitats, our species populations, our most important geological sites and the distinctive, special qualities of our landscapes.

The network of designated sites is a key tool for protecting Wales' wildlife and geology, both on land and in the marine environment. Our notification programme has focused on addressing gaps in our Sites of Special Scientific Interest (SSSI) series. A total of 14 sites were notified in 2011-12, of which 10 were new sites, 3 were enlargements and 1 site was proposed for denotification. The notified sites included 4 grassland sites, 1 mixed grassland and geological site, 2 species sites (bats), 3 woodland sites and 3 geological sites.

Across Wales we develop many initiatives, in partnership with others, to help conserve our natural environment. One of our largest initiatives, the Anglesey and Llŷn Fens LIFE project, is a prime example of how a project that is designed primarily for nature conservation can also deliver other benefits for local communities. The project, which has just entered a very exciting new phase, is likely to be one of the largest wetland restoration projects in Europe. This year at Cae Gwyn over 25,000 tonnes of damaged peat and topsoil were removed and we started plumbing lime-rich spring water back



into the site. Other work includes increased grazing which has improved relationships with the local farming community. Grazing is now taking place on 311ha of previously undergrazed or ungrazed Special Area of Conservation (SAC) habitat. Working in conjunction with Cadwyn Cymru Link and encouraging local farmers to make the most of the Fen habitat for wildlife and business, there were more than 150 cattle grazing the fens last summer and autumn. This work has developed and improved CCW's relationship with neighbours, changing deep-rooted adverse perceptions about wetland sites improvements, into a productive and collaborative partnership. Another bonus for the surrounding area is that the work that is carried out leads to better flood control and improved water quality.

We joined the Forestry Commission and the Environment Agency in holding a seminar on water sensitive urban design which will hopefully result in guidance for developers on going beyond the statutory requirements of the 2010 Flood and Water Management Act; resulting in more urban greening and better use of scarce water resources. We also helped with a scoping workshop for Bridgend County Borough Council on supplementary planning guidance for green infrastructure.

FishMap Môn, a pioneering project developed by CCW in collaboration with the fishing industry that will help shape a sustainable future for fisheries and marine wildlife in Wales, was launched on 16 July. The Deputy Minister, Alun Davies, visited on 31 August and was very supportive of the project. He was accompanied by the Welsh Government Head of Fisheries who stayed on to attend the project board meeting, a sign of the good working relationships we have developed between CCW's fisheries experts and staff at the Welsh Government. The project which covers both shore and boat-based activities is being trialled for the area around Anglesey, from Porth Dinllaen to the Great Orme and extending to 12 nautical miles offshore. It is currently scheduled to run until September 2012.



The Mammals in a Sustainable Environment (MISE) project goes from strength to strength. This year we employed a full time officer who organised several successful surveys using volunteers. The information gathered help improve our knowledge of the size of rare and protected species such as red squirrel, dormouse, and otter. We also used up-to-date DNA techniques to gain more information which will help our conservation work.

Staff in West Wales contributed to a major maritime pollution exercise organised by Pembrokeshire County Council, Milford Haven Port Authority and Environment Agency Wales – Operation Celtic Coast. The exercise, which was established to test a number of plans and the interaction between them, involved a large number of organisations. The scenario involved a container ship colliding with a stationary oil tanker waiting to come in the MHPA waters to unload. The exercise had been set up to test the interaction between the National Contingency Plan (Marine) with the Civil Contingency Plan. The West Wales Public Health and Environment Group (which is where CCW contributes) was considered the most effective group contributing to the exercise.

Work was put in place to eradicate an invasive species of shrimp which has been found in 2 sites in south Wales. A National Task force has been set up to inform stakeholders and others on the potential dangers to the Welsh marine environment that this species poses. A campaign is in place, the Check Fry Campaign, to encourage users such as boat owners and Kayakers to help stop the spread of this species.

We held a very successful seminar to bring together CCW staff with Game and Wildlife Conservation Trust (GWCT) members. The level of understanding of both sides' perspective of management of the uplands, and specifically those parts managed for game, seems to have been significantly enhanced. As a response to the seminar, a number of meetings between CCW and individual landowners have now been scheduled to discuss their specific issues.

In March this year we published a report on fifteen years of monitoring work on environmental change on Snowdon. The report revealed shifts in temperature, atmospheric pollutants and land management and showed the impact of changes on Snowdon's natural habitats.

Over the last decade a substantial amount of habitat management (mostly heather burning and cutting and bracken control) has been carried out by the RSPB, the Wynnstay Estate and through CCW's Section 15 management agreements on Rhiwabon Moor, near Wrexham. Partly as a result of this work black grouse numbers, a declining species in much of Europe, have increased substantially on the moor with 140 males in 2010, up to 211 in 2011. The moor is now the most important area for Black grouse in Wales. The RSPB runs a successful programme of dawn walks to a hide that overlooks one of the larger lek sites, with visitors often coming long distances to see this striking species (and hence stay in local accommodation) bringing significant amounts of money into the local economy.

On 6-7 September 2011 we held a seminar on the rejuvenation of sand dunes in Wales at the Kenfig NNR Visitors' Centre. It was attended by more than eighty colleagues from Wales, the rest of the UK and the Netherlands. We are concerned that most Welsh (and UK) dunes are becoming fixed with little bare sand and few embryo dunes. This means that many dune features are in unfavourable condition, with little prospect of improvement. The workshop was designed to take stock of the situation and decide upon a plan for the future of Wales' sand dunes. It was agreed that sand dune rejuvenation should be piloted at a few key sites and that this should be done with involvement from the local communities. Like many other dune systems, Kenfig has become over-stabilized. Rejuvenation work took place in February and March, creating 4 ha of bare sand. The recent work on site was overseen by CCW and funded by Welsh Government. It attracted much media interest with CCW staff members being interviewed for Radio 4's 'Costing the Earth'.



One of the problems that we constantly face is the damage caused to the countryside by non-native invasive species. Pierce, Alcove and Piercefield Woods SSSI forms part of the larger Wye Valley Woodlands SAC and lies north of Chepstow in the lower part of the Wye Valley gorge. Parts of the woodlands are under pressure from cherry laurel, a non-native, invasive plant. Last year, CCW facilitated works that cleared approximately 1/4 of a hectare (ha) of cherry laurel. This year a larger area, covering approximately 3/4 ha, were cleared and were carried out in partnership with the landowner, the Overlooking the Wye project (a Heritage Lottery Fund (HLF) funded project within the Wye Valley Area of Outstanding Natural Beauty (AONB), CADW and CCW. The benefits of the work are the removal of large sections of this non-native plant from an internationally important site whilst, at the same time, opening up views of scheduled ancient monuments and the archaeological history of the site.

During the year we completed the task of putting detailed information on all of our 1,019 SSSI on our website. This will now enable the public and our partners immediate access to SSSI information and will cut down on staff time.

We have grant-aided the British Institute of Geological Conservation to promote and develop a Geo-Heritage trail in the Neath Valley. Local schools benefit from the resource and it promotes the area's industrial heritage to visitors as well as the interesting geological features. The intention of this project is to engage and educate local people about their special natural environment and to instil through active citizenship and education, a renewed sense of pride in the local environment.

The Climate Change Consortium Wales(C3W) is a collaborative project between the main Welsh universities (Aberystwyth, Bangor, Cardiff and Swansea) in which CCW is the public sector partner. An autumn series of nine public lectures on the evidence for climate change, which were very well-attended, came to a successful conclusion on 29 November. Former Minister Jane Davidson presented a lecture on climate change and education, followed by a panel question time format that was recorded for broadcast by BBC Wales.

We set up the Lichen Apprentice Scheme Wales to address the shortage of lichen identification and ecology expertise in Wales. With minimal funding, it has relied on training input from three experts resident in Wales who are employed by government funded bodies. The scheme, which is coordinated by CCW aims to train a pool of people with a greater awareness of lichens, in particular their ecology and conservation needs, and a sufficient grounding to become experts if they so choose. Without such a scheme we risk eventually losing the expertise that currently exists. The consequences of this will be a loss or reduction in our ability to assess sites for their lichen importance, to monitor lichen features of designated sites and to advise on appropriate management. Our ability to address actions for lichens arising from Section 42 listing will also be threatened. Good progress has been made, with four introductory workshops run as well as a number of field visits to habitats important for lichens.

ii. Environment, People and Economy

The main aim of the work delivered under the Environment, People and Economy programme is to help deliver a range of socio-economic benefits for people, based upon the sound stewardship of the natural environment. Activities include undertaking research into how society uses, manages and values the natural environment, providing advice on policies and strategies that help ensure sustainable management of our environment at local, regional and national levels and delivering practical action that enable people to access, enjoy and use the natural environment for a range of different purposes.

The Clwydian Range and Dee Valley AONB (Designation) Order 2011 was confirmed by John Griffiths, Minister for Environment and Sustainable Development, on Tuesday 22nd November and makes legal the first landscape designation undertaken by CCW and the first in Wales for 26 years. We are now working with the local authorities of Denbighshire, Flintshire and Wrexham to implement an action programme that will develop a new Joint Advisory Committee and deliver community based management and enhancement projects. The southern parts of the Clwydian Range, the Vale of Llangollen, the adjacent Dee Valley, and the northern Berwyn are landscapes of outstanding quality. CCW feels designation of this area as an AONB is the best way to ensure this iconic landscape remains special for future generations to appreciate and enjoy.





A major project to create a coast path around the whole of the Welsh coast is on track for completion by Spring 2012 (the Wales Coast Path will be officially launched on Saturday 5th May 2012). There has been considerable media interest in this project and interest from walkers and tourism related bodies both in Wales and internationally.

The Communities and Nature Project (CAN, jointly funded by the European Regional Development Fund (ERDF) and the Welsh Government and managed by CCW, now has an impressive 30 initiatives in place (3 of which are led by CCW). The project aims to create new environmental assets that will provide long term social and economic benefit for local communities. Examples of CAN projects that have commenced in the last twelve months include the Snowdonia National Park footpath between Rhyd-Ddu and Beddgelert; amphitheatre, footpaths and interpretative work at Plas Glyn y Weddw; extended visitor facilities at Newborough Forest led by Forestry Commission; and work on a new visitor centre and enterprise led by Snowdonia Society. The Ystradlyn, Cadair Idris refurbishment and extension is complete, with the interpretation contract and tender for a tea room tenant currently being progressed. The opening is planned for Easter 2012. Cardiff Business School is monitoring visitor spending and other economic impacts and will provide an economic evaluation of CAN as a whole. A social impact evaluation will be carried out by Wavehill consultancy. CAN is likely to meet or exceed its WEFO targets for jobs and enterprises created, number of extra visits and kilometres of access.

In June the new directory of outdoor classrooms 'Ynys Môn Outdoor Classroom Directory - Get Out There!' was published and posted on the website of Cyngor Sir Ynys Môn. Their environmental education officer will promote the outdoor

classrooms to teachers in primary and secondary schools. CCW initiated and led collaborative work by all providers of outdoor sites: Cyngor Sir Ynys Môn teams, including Education Countryside and AONB services, North Wales Wildlife Trust, National Trust, Marine Awareness North Wales, Menter Môn, Wildlife Gardening Projects North Wales, RSPB, and Forestry Commission Wales.

CCW grant aids the Young Reporters for the Environment (YRE) programme in Wales. YRE is an International programme promoted by the Foundation for Environmental Education and involves 23 countries. In Wales it is managed by Keep Wales Tidy. CCW hosted the awards ceremony at this year's Royal Welsh Show in the presence of the Environment Minister John Griffiths who delivered a speech and gave out the prizes to the three Welsh winners. The Presiding Officer, Rosemary Butler, took a keen interest and as a result arranged for the winning schools to meet with The Presiding Officer and other Assembly Members at the Senedd.

CCW funded the Myned project through Sylfaen Cymunedol. The aim of the project is to encourage and enable participation in the environment by minority groups. This includes, amongst others, ethnic minorities, and lesbian, gay, bisexual and transgender groups. We arranged many activities in 2011-12 including multicultural health walks, walk leader training, bike maintenance, visits to nature reserves, volunteer tasks, work placements, outdoor activities.

Some of the work undertaken by the Myned project this year



Wai Kwun on the Orme – 22 members of the North Wales Chinese Women's Wai Kwun club on the Great Orme.



Trip to the Elan Valley for members of MEWN Cymru from Cardiff and Newport, March 2012



Health walk around Cwm Cynfal nature reserve near Llan Ffestiniog for the Clwb Cerdded Eryri walking club for the visually impaired led by nature expert Twm Elias.



Truth About Youths – young people group from Bridgend had a beach clean activity at Sker beach and Kenfig in March 2012

CCW support has also enabled BTO (British Trust for Ornithology) to expand into Wales with a professional presence to support its 5,000 members and volunteer bird surveyors for the first time. Grant aid has helped deliver a BTO Wales office in Bangor, bilingual newsletters and leaflets, a higher profile at events and meetings, and an increase in the number of training courses. Volunteers play a crucial role in recording and monitoring birds in Wales and thanks to the support of CCW their amazing contributions are being better supported and more potential volunteers are hearing about this important work.

We supported Menter Cwm Gwendraeth's application to the Aggregates Levy Sustainability Fund for Wales for conservation work at Mynydd Llangydeyrn. Mynydd Llangydeyrn is a site of significant biological, geological and archaeological interest in the Gwendraeth valley in south west Wales. On this common land (which is designated as an SSSI), marsh fritillary butterflies are found along with stonechat and the uncommon heath snail, the habitat offers a mosaic of wet and dry heathland. In the past the site had been sustainably grazed by cattle which kept the site at a shorter turf and all of the interesting features could be readily seen. Recently, however, the site had become covered by bracken, scrub and brambles. To return the mountain site to a favourable condition, a project proposal was initiated to install 4 sets of cattle grids at strategic positions to prevent cattle wandering on to the main road that runs to the site and, more importantly, to the busy commercial quarry. This in turn would encourage graziers to graze the site. At the end of June the staff of Menter Cwm Gwendraeth found that their Mynydd Llangydeyrn application for funding was successful and have been awarded £150,000 to install four cattle grids under the supervision of Carmarthenshire County Council.

In recent years, we have put a lot of work into partnership with the botanical charities and, in particular, with the Botanical Society of the British Isles (BSBI). This is aimed at getting more people to be involved in flowering plant and fern conservation. The way that we've done this is through the BSBI Development Plan, and Wales has been very much in the lead here; partly because of our history of close co-operation with BSBI and partly because Wales is a better size for trialling new ideas than Scotland or England. In 2011-12 the BSBI secured grant-aid from CCW for a dedicated Welsh Officer, to support vice-county Recorders and start to deploy membership in monitoring plant populations on SSSIs. The early results of this project have been highly encouraging, with a new impetus to County Rare Plant Registers, a stream of Threatened Plant Dossiers and the better mobilisation of plant records across Wales. This project can be seen as a pilot project for other, smaller natural history societies.

iii. Managing for the future

The main aim of the work delivered under the Managing for the Future programme is to ensure that CCW is governed and managed effectively and efficiently, is highly skilled and adaptable, that it delivers its work in collaborative and citizen-focused ways and demonstrates clear commitment and leadership in the way it embraces sustainable development and social justice principles and addresses the challenge of climate change.

One of our main areas of work this year has been supporting the Welsh Government's initiative to set up a Natural Resources Body for Wales which brings together the Countryside Council for Wales and the functions of the Environment Agency and Forestry Commission in Wales. Many of our staff worked on the business case for the new single body and many have also taken the opportunity to join the Welsh Government to work on the detailed planning for the establishment of the new body which will come into being in 2013. This is an exciting new approach in Wales underpinning the Welsh Government's commitment to a sustainable future.

In preparation for the single body, we will run a series of seminars for all staff to provide practical skills and techniques to help them through this period of change. We will also be working with the Welsh Government, Forestry Commission Wales and Environment Agency Wales to develop a team of change managers who will work collaboratively and support both management and staff across the three bodies and the Welsh Government through these changes.

To make sure that our internal systems can cope with the demands of a modern workforce, CCW's IT transformation project is bringing CCW's Information and Computing Technology (ICT) infrastructure up to date, replacing obsolete hardware and software, and more fully aligning CCW with the Wales ICT Strategy.

As well as needing to ensure that our IT meets the needs of our staff we are also conscious that our staff need up to date facilities and tools to carry out their day-to-day work. During the year we embarked upon a programme to rationalise and improve our office accommodation, whilst continually bearing in mind the need to drive down costs. One of the cost-saving measures we have used in a number of areas is to share office space and services with other Welsh Government sponsored organisations and significant progress was made in this area during the year.

We achieved the Green Dragon Level 5 (highest) in 2009/10 and have maintained this level of achievement ever since. The Green Dragon Award and the Carbon Trust Standard (for which we gained a recertification this year) are not just awards in themselves, they are also a means for measuring our success as a sustainable organisation, a way to learn from others and a tool to continually look for improvements.

As an organisation we are very proud of our Welsh Language Policy and our commitment to a bilingual workforce. This year we continued to support Cynllun AmNawdd in partnership with Environment Agency Wales, Forestry Commission Wales, and Coleg Cymraeg Cenedlaethol. Under the scheme 23 Welsh students following environmental courses carried out work placements with environmental

organisations in Wales. CCW employed 8 Welsh speaking graduates in trainee posts in our Regional teams and on our NNRs. A number of them went on to gain further employment in the environmental sector.

Looking ahead to 2012-13

During CCW's final year as an independent body, we face the twin challenges of meeting the Minister's priorities as set out in our remit letter and preparing for the creation of the new Single Body. As part of this, we will work with the Welsh Government, Forestry Commission Wales and Environment Agency Wales to plan and implement the managed transition of CCW's work into the new body and contribute to the development of its vision and values. We have already contributed a significant number of staff to the Living Wales Programme which is leading the work to create the new body. There will be further input from CCW staff as we start to roll out and test the new systems and processes that will be so important to the success of the new body.

Marine work will feature prominently in our priorities and we will work to offer advice to Government on any changes needed to the management arrangements and measures for our marine protected areas, Marine Conservation Zones and the future management and monitoring of highly protected sites. We will also take forward 3 seaward extensions to the sea bird colonies in the Special Protected Areas.

We will complete the delivery of, launch and continue to promote the all Wales Coast Path as an iconic attraction for Wales, whilst continuing to support the Rights of Way Improvement Programme. We will also carry out the decadal review of Open Access mapping to ensure that the open maps remain accurate.

Our grant giving function will be as important as ever and we we will continue to award grants to public and voluntary bodies. In addition we will administer the Ecosystems Resilience and Diversity Fund on behalf of the Welsh Government. Through our involvement with the Communities and Nature Project (CAN) and our participation in numerous local partnership projects, we will be aiming to ensure and to demonstrate that the natural environment is central to the economic and social wellbeing of Wales.

Management Commentary

Employee Involvement

The CCW involves employees through the CCW Whitley Council, which brings together representatives of the management and trade unions in a working environment. There have been 6 Whitley Committee Meetings during the year and the discussions have been wide-ranging and productive.

Equality

CCW is committed to promoting equality through our policies, projects and services for our staff, the public and all people we work with. The Council has published a Strategic Equality Plan (SEP) which is available on our website. The new Equality Act 2010 includes and expands on all the existing anti-discrimination legislation. Specifically, the SEP sets out clearly what our strategic equality objectives are and how we aim to achieve them. It also describes how we monitor what we do and its impact and reports on how we have changes and adapted our approaches to take account of the new Equality Regulations.

Sickness Absence

During 2011/12, Countryside Council for Wales' employees incurred an average of 7.2 days sick leave (6.8 days 2010/11). This remains below the overall public services average of 9.1 days per employee. This area continues to be monitored carefully by senior management with the aim of achieving further improvements.

Payment of Creditors Policy

The timing of payments is stipulated in all the Council's contracts and goods and service orders, the standard being payment within 30 days of receipt of goods or services or a valid invoice, whichever is the later. However, following a pledge by the Welsh Government in October 2008 to ease the current economic difficulties by minimising the turn-around times for payment of invoices for goods and services provided to the Government and Local Authorities, the Council moved to immediate payment terms for all suppliers. During 2011/12, the Council paid 99% of invoices within the 30-day terms.

Audit

The Accounts of the CCW are audited by the Auditor General for Wales as required under paragraph 21 of schedule 6 to the Environment Protection Act 1990. External Audit fees in respect of this and other audit work are shown in Note 5.5 to the Annual Accounts.

So far as the Accounting Officer is aware, there is no relevant audit information which the Council's auditors are unaware. The Accounting Officer has taken all the steps that he ought to have taken to make him aware of any relevant audit information and to establish that the Council's auditors are aware of that information.

Council Members for 2011/12

Dr I D Elis-Gruffydd (to 28 February 2012)
Dr S Gubbay
Dr I Joyce
Mr A J Middleton
Mr M Parry (Chair)
Mr W.P O'Reilly
Ms L M Thomas
Mr A J Underwood
Mr R A Williams

Financial and Accounting Arrangements

The CCW was established in accordance with the provisions of the Environmental Protection Act 1990. The National Assembly for Wales provides cash Grant in Aid (GIA) to CCW to finance the excess of its expenditure over its income. Cash Grant in Aid is recognised in the accounts when received, rather than when earned. The arrangements for financial management and control and the conditions attached to the payment of cash GIA are set out in a Financial Memorandum between the Assembly and CCW, and in Managing Welsh Public Money. Under Part VII Section 132(2) (a) of the Act the Council is empowered to accept gifts and contributions for the purposes of its functions, which are defined in Section 132(2).

CCW has no authority to borrow, or to hold cash balances above two percent of cash grant in aid from one financial year to the next, without the Assembly's prior written consent as determined in the Financial Memorandum. In accordance with International Financial Reporting Standards, CCW manages its finances and prepares the annual statement of accounts on a resource accounting and budgeting basis.

The Accounts are prepared under paragraph 21(1), schedule 6, of the Act in a form directed by Welsh Ministers with the approval of the Treasury. A copy of the Accounts Direction can be obtained from the CCW.

Financial Review

The 2011/12 Expenditure Statement records Comprehensive Net Expenditure of £41.3 million (£42.9m 2010/11, restated to £43.9m as shown in note 1.2i), with income of £4.0 million (£2.3m 2010/11, restated to £2.2m as shown in note 1.2i). The Comprehensive Net Expenditure for the year has been taken to the Statement of Comprehensive Net Expenditure Reserve (previously known as Income and Expenditure Reserve). Grant in Aid and other Welsh Government grants received for the year was £44.6 million and has also been taken to the Statement of Comprehensive Net Expenditure Reserve. As at 31st March 2012 the Total Taxpayers Equity stands at £15.0 million, an increase of £3.2 million on the previous year.

The Council's expenditure is planned on the basis of the funds available to it through its annual receipts of cash grant in aid, other income and cash balances. The financial statements may record a surplus or deficit as a result of planned activity or as a result of the change in net current assets from year to year. Activities are planned to ensure the cash carry forward remains within the agreed two percent of total grant in aid for the year plus any additional carry forwards agreed with the Welsh Government. The year end carry forward was £1.5 million which was within the agreed amount.

In 2011/12 the Council purchased £2.1 million of non-current assets as detailed in Notes 7 and 8.

Risk and uncertainties

Director's Team regularly reviews the CCW corporate risk register to ensure actions being taken to reduce risks identified are effective and fit for purpose. The CCW corporate risk register is considered at the Audit and Risk Management Committee where key risks are identified and mitigating actions are discussed. During 2011/12 risk registers were used during quarterly reviews and team meetings as part of the risk management process. The Governance Statement provides further explanation of the risk management approach that was operational at CCW during 2011/12.

The key risk facing CCW in 2012-13 is the preparation towards the creation of the new Single Body under the Welsh Government's Living Wales Programme. During 2011/12 CCW staff and officers participated on various work-streams that were set up to support the feasibility assessment of merging CCW, Forestry Commission (Wales) and the Environment Agency (Wales) into a new single Welsh Environmental Body. The Minister for Environment and Sustainable Development announced on 22nd May 2012 the intention to create a new single body to replace the Countryside Council for Wales, the Environment Agency in Wales and the Forestry Commission in Wales. We are working with the Welsh Government as they prepare their implementation plans for the new body to be in place by 1st April 2013.

Remuneration Report

Remuneration Policy

The Welsh Government sets the remuneration of the Chair, Chief Executive and Council Members of the Countryside Council for Wales.

The remuneration of senior employees is based on the same conditions as all employees of the Countryside Council for Wales. It is negotiated annually between the executive of the Countryside Council for Wales, The Public and Commercial Services and Prospect Unions. The Welsh Government approves the pre negotiation remit and is informed of the settlement reached. Progression is subject to satisfactory performance and is assessed through an annual performance appraisal.

In reaching its recommendations the negotiation team has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- Government policies for improving the services including the requirement to meet the output targets for the delivery of services;
- the funds available through GIA; and
- the Government's inflation targets.

The negotiation team takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations.

Service Contracts

Service appointments are made in accordance with a recruitment policy, which normally requires appointment to be on merit on the basis of fair and open competition but also includes circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officers covered by this report hold open-ended appointments. These officers are required to give three months notice if they were to resign from the organisation and would be given three months notice if they were retired compulsorily. The policy relating to notice periods and termination payments is contained in the Countryside Council for Wales Staff Handbook.

Salary and Pension Entitlements

The following sections provide details of the remuneration and pension interests of Council Members and the most senior employees of CCW.

Remuneration

Council Members	Service Contract	2011/12 Salary £000	2011/12 Benefits in Kind £	2010/11 Salary £000	2010/11 Benefits in Kind £
Dr I D Elis-Gruffydd	01-03-2007 to 28-02-2012	5-10	0	5-10	0
Dr S Gubbay	02-01-2008 to 01-01-2014	5-10	0	5-10	0
Dr R Jarvis	01-03-2001 to 28-02-2011	0	0	5-10	0
Dr I Joyce	01-10-2005 to 31-03-2013	10-15 ¹	0	10-15	0
Mr A J Middleton	02-01-2008 to 01-01-2014	5-10	0	5-10	0
Mr M Parry (Chairman)	01-03-2010 to 28-02-2013	40-45	0	40-45	0
Mr W P O'Reilly	01-10-2005 to 31-03-2013	15-20 ²	0	5-10	0
Ms L M Thomas	02-01-2008 to 01-01-2014	5-10	0	5-10	0
Mr A J Underwood	01-10-2004 to 31-03-2013	5-10	0	5-10	0
Mr R A Williams	01-01-2003 to 31-03-2013	5-10	0	5-10	0

1. This member is appointed to the board of the Joint Nature Conservation Committee (JNCC).

2. This member has undertaken the role of Chair of the Communities and Nature Project Board from 1st October 2010.

Senior Staff	2011/12 Salary £000	2011/12 Bonus £000	2011/12 Benefits in Kind (nearest £100) £	2010/11 Salary £000	2010/11 Bonus £000	2010/11 Benefits in Kind (nearest £100) £
DR Thomas (Chief Executive)	90-95	5-10 ¹	1900	90-95	5-10	5400
M I Hill (Regional Director)	65-70	0	500	60-65	0	0
T W Jones (Regional Director)	45-50 ²	0	2900	60-65	0	3400
D Parker (Director : Evidence and Advice)	60-65	0	1900	60-65	0	2500
M Parkinson (Director : Resource and Planning)	5-10 ⁴	0	0	-	-	-
J Taylor (retired 15/9/10)	-	-	-	25-30	0	0
A Williams (Director : Resource and Planning)	45-50 ³	0	1000	60-65	0	0
D Worrall (Regional Director)	60-65	0	0	60-65	0	1500
Band of Highest Paid Director's Total Remuneration (£000)		100-105			100-105	
Median Remuneration of all staff (£)		32,041			30,660	
Remuneration Ratio ⁵		3.2			3.3	

1. This is the amount paid in 2011/12 awarded on the basis of the Chief Executive's performance during 2010/11.

2. This is the amount paid until the commencement of the Director's internal secondment to Welsh Government's Living Wales Implementation Team on the 1st January 2012. The full year equivalent salary is £60k - £65k.

3. This is the amount paid until the commencement of the Director's internal secondment to Welsh Government's Living Wales Implementation Team on the 1st January 2012. The full year equivalent salary is £65k - £70k.

4. Appointed as a Director from 13th February 2012 to backfill for senior staff seconded to the Living Wales programme. The full year equivalent salary is £50k - £55k.

5. The Remuneration Ratio compares the mid-point of the band of the total remuneration of the highest paid director to the median full time equivalent annualised remuneration of all other staff.

Salary

Salary covers both pensionable and non-pensionable amounts and includes gross salary, overtime and any allowances or payments that are subject to UK taxation.

Only the Chief Executive is eligible for a performance bonus. It is based on targets set for the Council by the Welsh Government. Council determine whether the targets have been met and whether the performance bonus is payable. The bonus figures shown in the table above are based on performance in the previous financial year. Other senior staff receive a gross salary only. None of the Council Members or senior staff received any remuneration other than shown above.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument.

Pension Benefits

Senior Staff	Accrued Pension at 31/3/12	Accrued Lump Sum at 31/3/12	Real Increase/ (Decrease) ³ in Accrued Pension During the Year £000	Real Increase/ (Decrease) ³ in Accrued Lump Sum During the Year £000	CETV at 31/03/12 £000	CETV at 31/03/11 ¹ £000	Real Increase/ (Decrease) ² in CETV £000
D R Thomas (Chief Executive)	50-55	0	(0-2.5)	0	1003	945	(25)
M Parry (Chairman)	0-5	0	0-2.5	0	10	5	3
M I Hill	15-20	50-55	0-2.5	2.5-5	339	293	13
T W Jones (to 31/12/11) ⁴	20-25	60-65	(0-2.5)	(0-2.5)	338	326	(4)
D Parker	15-20	0	0-2.5	0	294	261	2
M Parkinson (from 13/2/12) ⁵	15-20	50-55	0-2.5	0-2.5	266	261	4
A Williams (to 31/12/11) ⁴	0-5	0	0-2.5	0	31	19	9
D Worrall	20-25	65-70	(0-2.5)	(0-2.5)	478	448	(8)

1. The actuarial factors used to calculate CETVs were changed in 2011/12. The CETVs at 31/3/11 and 31/3/12 have both been calculated using the new factors, for consistency. The CETV at 31/3/11 therefore differs from the corresponding figure in last year's report which was calculated using the previous factors.

2. Taking account of inflation, the CETV funded by the employer has decreased in real terms.

3. Taking account of inflation, there has been a decrease in the value of the pension and lump sum.

4. These are the pension benefits until the Directors' internal secondment to Welsh Government's Living Wales Implementation Team on the 1st January 2012.

5. Appointed as a Director from 13th February 2012 to backfill for senior staff seconded to the Living Wales programme.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 30th July 2007, civil servants may be in one of four defined benefit schemes; either a final salary scheme (Classic, Premium or Classic Plus); or a whole career scheme (Nuvos). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under Classic, Premium, Classic Plus and Nuvos are increased annually in line with Pensions Increase legislation. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for Classic and 3.5% for Premium, Classic Plus and Nuvos. Increases to employee contributions will apply from 1 April 2012. Benefits in Classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum.

Classic Plus is essentially a hybrid with benefits for service before 1st October 2002 calculated broadly as per Classic and benefits for service from October 2002 worked out as in Premium. In Nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The Partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of Classic, Premium and Classic Plus and 65 for members of Nuvos.

Further details about the Civil Service pension arrangements can be found at the website <http://www.civilservice.gov.uk/pensions>

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Roger Thomas
Accounting Officer and Chief Executive

Date: 16 July 2012

STATEMENT OF COUNCIL'S AND CHIEF EXECUTIVE'S RESPONSIBILITIES

Under paragraph 21 of schedule 6 to the Environmental Protection Act 1990 the Countryside Council for Wales is required to prepare for each financial year, a statement of resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Countryside Council for Wales in the form and on the basis determined by Welsh Ministers, in compliance with the accounting principles and disclosure requirements of the Government Financial Reporting Manual ("the FReM") issued by HM Treasury. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the department and of its net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Managing Welsh Public Money and in particular to:

- observe the Accounts Direction issued by the Welsh Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the accounts; and
- prepare the Financial Resource Statements on a going concern basis.

The Principal Accounting Officer for Welsh Ministers has designated the Chief Executive of the Countryside Council for Wales as the Accounting Officer for the Council. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Accounting Officers' Memorandum, issued by the Treasury.

Governance Statement

Part 1: Scope of responsibility

The Countryside Council for Wales (CCW) is responsible for ensuring that its functions are conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. CCW was established under the Environmental Protection Act 1990 (“the Act”) and it inherited the statutory conservation and wider countryside functions previously carried out in Wales by the Nature Conservancy Council and the Countryside Commission for the purpose of advising the Government in Wales on nature conservation and on general countryside matters. The status and constitution of the Council are set out in Section 128 of the Act.

CCW is a Welsh Government Sponsored Body and, through the publication of the Annual Report, CCW reports upon progress made and sets out how we allocated the resources made available to us. The Welsh Government approves the *Corporate Plan: Living Within Natural Limits (2008-12)* and the annual Operational Plan.

At a strategic level, the Chair and Chief Executive of CCW meet regularly with the Environment Minister which includes an annual meeting to review full year performance and discuss on-going future plans. To ensure the timely delivery of work, CCW senior officers meet on a monthly basis with Welsh Government officers to discuss the issues, risks and opportunities faced at CCW. These monthly meetings follow a structured agenda looking at all facets of the organisation’s work including finance, performance and risk management.

As Accounting Officer, I have responsibility for maintaining a governance framework and sound system of internal control that supports the achievement of the CCW policies, aims and objectives, set by the Welsh Government. I am also responsible for safeguarding the public funds and Council assets for which I am personally responsible, in accordance with the responsibilities assigned to me in the document *Managing Welsh Public Money (Welsh Government)*.

Part 2: The purpose of the governance framework

The governance framework comprises the systems, processes, culture and values by which CCW is directed and controlled in delivering its activities. In delivering these activities, CCW officers and staff account and engage with the Council. The Council monitors the achievement of the CCW strategic objectives and ensures that CCW activities are delivered in an economic, efficient and effective way.

The system of internal control at CCW is at the centre of the governance framework and is designed to manage risk to a reasonable level rather than completely eliminate all risk of failure to achieve the organisation’s policies, aims and objectives. Internal control can only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to:

- identify and prioritise the risks to the achievement of CCW’s policies, aims and objectives;
- evaluate the likelihood of those risks being realised and the impact should they be realised; and
- manage them efficiently, effectively and economically.

The governance framework described above has been in place at CCW for the year ended 31 March 2012 and up to the date of approval of the annual report and accounts, and accords with guidance.

The governance framework has also been developed following the joint initiative undertaken by CCW and Welsh Government’s Governance in Wales Unit during 2009 (*Report on the Citizen-Centred Governance Review of the Countryside Council for Wales, June 2009*).

Part 3: The Governance Framework

The key elements of the systems and processes that comprise CCW's governance framework arrangements are as follows:

1. CCW Corporate Plan

CCW champions the environment and landscapes of Wales and its coastal waters as sources of natural and cultural riches, as a foundation for economic and social activity, and as a place for leisure and learning opportunities. CCW aims to make the environment a valued part of everyone's life in Wales.

This mission is supported by the CCW Corporate Plan (2008-2012) 'Living Within Natural Limits' which demonstrates that the organisation's remit is broad but, as an independent public body, explains that a key role is to sustain Wales' natural environment, both on land and at sea.

The strategic aims defined within the corporate plan are:

- To safeguard and improve the quality of our wildlife habitats, our species, geology and landscapes and the natural systems that support them and ourselves
- To ensure the value of the environment and the functions it performs are better understood, and that these are taken into account more fully when making decisions that affect our lives
- To enable more people to have direct experience of the outdoor environment and to play an active part in its management
- To refine and strengthen our own systems of governance and internal control, streamlining systems and collaborating with others to achieve shared outcomes effectively and efficiently

Following discussions between Welsh Government officials and key CCW staff about future objectives, the Environment Minister (Welsh Government) confirms our key targets for the forthcoming year in the "remit letter" addressed to the Chair of CCW. CCW then develops its operational plan within the direction set out within CCW's Corporate Plan.

Reviewing CCW's vision and strategy

During 2011/12, CCW and the Council has fully engaged with government (at all levels) providing advice and opinion on matters which affect the environment. In addition to this key role, CCW also provides advice and information on environmental matters to statutory and voluntary bodies as well as developers or individuals as requested. In addition to the advisory role, CCW works in the following areas:

- Protecting rare species
- Research and survey
- Maintaining protected areas
- Promoting enjoyment for all
- Working with others

During 2011/12, CCW officers and Council were focused upon supporting Welsh Government with its considerations and consultation for creating a new single body. As a result of the planned organisational changes, CCW has continued to work in delivering the CCW Corporate Plan.

CCW also maintains its external policy positions that are shared with all CCW staff via the intranet.

2. CCW Council, Advisory Groups and the Audit and Risk Management Committee

The CCW is led by a Council whose members are responsible, individually and collectively, to the Welsh Government for providing effective leadership for the organisation. They are also responsible for setting CCW's policy and for making sure it meets its objectives within the statutory, policy and financial framework laid down for it. The Chief Executive attends Council meetings. The Council has set up a Risk and Audit Committee to provide an oversight on matters of corporate governance and internal control.

The governance framework of the organisation is overseen by the Council who meet six times each year to ensure that the organisation works towards its mission and delivers its Annual Operational Plan. The following areas are considered by Council at their meetings and form a key part of the governance arrangements:

- the performance and delivery of the Annual Operational Plan;
- the intended strategies and actions to best implement policies within the Annual Operational Plan
- the strategies that affect the long term capabilities of the organisation (including corporate support services)

- the WG annual allocation of resources, planning and budget assumptions supporting the delivery
- minutes and updates from committees and other forums that provide the Council with knowledge of the successes and challenges faced by the organisation

The Council's work is undertaken in a planned and co-ordinated way that is facilitated by good communication between the Chair, Council Members, Executive team and their support staff.

Strategic Planning Advisory Group (SPAG)

The Strategic Planning Advisory Group plays a critical role in collating the work of the Council Advisory Groups in preparation for future years. This group is responsible for setting and reviewing the strategic steer of the organisation that is shared with Council.

In 2011/12, the intention to create a new single body provided the SPAG with an additional task of ensuring that CCW staff could support the preparatory work in helping the Welsh Government form its opinion on this issue.

Delivery through Programme Groups and Regional Teams

In order that CCW can fully deliver the Annual Operational Plan derived from the remit letter from Welsh Government, the organisation plans its resources and staff against three major cross-cutting programmes of work:

- *Action for Wildlife and Landscapes:* To safeguard and enhance Wales' natural environment and distinctive landscapes, both within and outside of protected areas.
- *People and the Environment:* To encourage more people to experience and learn about the natural environment, to understand and value the different benefits it provides for society and to become actively involved in helping to care for it
- *Managing for the Future:* To ensure that CCW has the right structure, people, systems, process and resources in place.

In addition to these three major programmes of work, CCW ensures it can deliver its work throughout the country by having 3 regional teams. The regional teams work closely with CCW partners and ensure that the organisation can be as responsive to local issues as it is to national environmental matters. The regional teams are also supported with specialist expertise and corporate functions that ensure that the Annual Operational Plan can be delivered.

As Accountable Officer, I have developed a process that monitors the progress and delivery of the Annual Operational Plan that is set out within the *Corporate Planning and Budgeting Handbook*. I am also informed by my Directors' Team at our weekly meetings of any matter or issue that requires urgent action. This process enables me to inform the Chair and Council of the challenges and issues that face the organisation in delivering the Annual Operational Plan.

Audit and Risk Management Committee

The Audit and Risk Management Committee perform a critical role in monitoring the governance, internal controls, audit and risk management arrangements at CCW. The responsibilities of the Audit and Risk Management Committee are identified within the terms of reference (last reviewed in April 2011).

3. Quality of information and data used by Council

As Accountable Officer, I have developed a robust system for ensuring that information considered by Council has been carefully prepared and is presented by a member of my Directors' Team. This enables me to be assured that any information received by Council (that will sometimes lead to decisions being taken based upon that information received) is correct and can be evidenced if required.

CCW is an information and data-rich organisation that has developed a Records Management Policy to safeguard corporate information and knowledge. The Information Systems Group and Partnership Knowledge and Communication Group work closely together to ensure that information governance standards are maintained also.

Information provided to Welsh Government and other statutory or voluntary organisations is also shared ensuring that every effort has been made to present the best and most reliable information to support our users information needs.

4. Responsibilities and delegation arrangements

The management structure developed at CCW has been designed to promote the delivery of the Annual Operational Plan.

The management structure is kept under continual review but, during 2011/12, a greater number of changes were experienced as a result of many senior staff being seconded to Welsh Government as part of the Living Wales Programme (*This is the WG implementation project team that has been created to prepare for the creation of the new single body from Environment Agency Wales, Countryside Council for Wales, Forestry Commission Wales*).

CCW delegated financial responsibilities are in accordance with the *Financial Memorandum* that sets out i) the agreed delegated limits with Welsh Government and ii) the agreed scheme of delegations within the organisation.

CCW works within the responsibilities set out in the document *Managing Welsh Public Money* and together with the Financial Memorandum forms the basis from which operational finance policies and procedures are developed at CCW.

5. Arrangements for ensuring adequate and effective financial management

CCW's arrangements for ensuring adequate and effective financial management are derived from its adherence to the *Financial Memorandum* and *Managing Welsh Public Money*.

CCW has developed *Finance Rules* and *Finance Instructions* that enable specific key areas of financial management to be considered.

During 2011/12 CCW finance staff also completed a self-assessment of financial management using the National Audit Office Maturity Model that was also used to inform the finance team financial services improvement plan.

6. Ensuring compliance with relevant laws, regulations, internal policies and that expenditure is lawful

CCW's internal and external auditors are expected to report to relevant officers on any failure to comply with either policy or legislation, and or report to the Audit and Risk Management Committee in accordance with its Terms of Reference. Group Heads and Directors will receive copies of every relevant internal audit report. The results of follow-up work on recommendations are also reported to the Audit and Risk Management Committee.

CCW maintains its policies and guidance notes on the CCW intranet site. Areas covered include the following:

- Records Management Policy
- Environmental Policy
- Information Security Policy
- Staff Handbook
- Finance Rules and Instructions
- Procurement Manual
- Health & Safety Policies
- Whistleblowing
- Anti Fraud and Corruption Policy
- Freedom of information and Access to Information, Environmental Information Regulations

7. Encouraging partnership working

CCW promote partnership working in accordance with the *Programme for Government* set out by Welsh Government. CCW works in partnership with many organisations across various sectors and the following list of partners and sectors demonstrate the extensive partnership work undertaken:

- European Network of Country Agencies (ENCA)
- Industry
- European Environment and Sustainable Development Advisory Councils EEAC
- Country Agencies and JNCC
- North Wales Police, Dyfed Powys Police and South Wales Police
- Local Authorities throughout Wales
- Voluntary Sector
- Universities in Wales

CCW staff have also been working closely with Environment Agency Wales and the Forestry Commission Wales, taking every opportunity to build close working relationships in preparation for the future.

8. Arrangements that lead to effective communication

CCW has ensured that it has a robust system for communicating news within the organisation and externally with its partners. CCW's internet site (www.ccg.gov.uk) and the internal intranet site that provides staff with access to internal systems and information resources are managed by the Planning Knowledge and Communication Group. In addition, organizational bulletins, my own Chief Executive Blog, my Newsletter 'In Touch' and a monthly update on changes to legislation and policy (Wales, UK and Europe) are all important to ensure that staff at CCW can remain informed.

Groups and directorates at CCW are also encouraged to meet on a regular basis, in accordance with Investors in People, to ensure that teams work effectively together to communicate and deliver the programmes and projects at CCW. We also hold annual seminars for all staff at which we celebrate our achievements over the year, reinforce corporate messages and allow sufficient time for staff to put questions to senior managers and Council.

9. Maintaining the Risk and Control Framework

During 2011/12, the Environment Minister (Welsh Government) announced the intention to form a single body from CCW, the Forestry Commission Wales and Environment Agency Wales. As Accountable Officer, in preparation for, and following, this ministerial announcement, I ensured that the executive team and their senior staff monitored the delivery of the Annual Operational Plan for 2011/12. The risk and control framework formed an important aspect of the overall monitoring process adopted at CCW and contributed to the successful delivery of the Annual Operational Plan for 2011/12.

Risk Management Policy

CCW's risk management policy has been drawn up and implemented in accordance with HM Treasury guidance. CCW has a risk management policy endorsed by Council and the Audit and Risk Committee. The risk management process at CCW has become embedded throughout the organisation and is considered a key element of the management, planning and reporting processes we follow. As Accounting Officer, I oversee the monitoring of the risk management process (including risk registers).

Risk and control framework

CCW's approach to risk management has been embedded throughout the organisation for several years and, following the identification of a corporate risk champion in 2010/11, risk has been integrated within the organisation's management systems and quarterly review process to ensure that risks are managed effectively, proportionately and consistently.

In the knowledge that the creation of a new single body would provide additional challenges, issues, risks and opportunities, I have been working with my executive colleagues and senior managers in 2011/12 to ensure that CCW can maintain and use the risk management process to support the successful delivery of activities for 2012/13 as well as leading to the coordinated transfer of risks to the new single body on its formation.

Risk Registers

A standard format for risk registers and enhanced scoring matrix has been developed and exists at three levels within the organisation for 2011/12:

- *Local Risk Registers:* These are compiled for the groups in headquarter directorates and many teams also hold their own risk registers that ensure that risks and opportunities can be fed into the relevant group/directorate registers.
- *Regional and Directorate Risk Registers:* Each region and directorate will maintain their own risk registers that cover all operations and are formed from the relevant Local Risk Registers. These risk registers enable the Quarterly Review meetings to consider all risks and opportunities, and also allows higher level risks to be considered and escalated if needed within the Directors Team / Corporate Risk Register.
- *Directors Team / Corporate Risk Register:* This register is created to provide the organisation with a high level summary of the key risks and opportunities that can be considered and monitored by the Audit Committee.

The risk registers enable risks to be identified, assessed and evaluated on a consistent basis. CCW has embedded a framework that encourages upward identification and reporting of risk and this ensures that the risk management process is relevant and accessible to all staff within the organisation.

Reporting, Monitoring and Review

A structured and planned approach has been developed by management to ensure that the risk register reports are created and reviewed at least quarterly. Management has also established a timetable to ensure that the Quarterly Review meetings and the Audit Committee meetings receive the respective Regional/Directorate Risk Registers and Corporate Risk Register on a timely basis.

The Audit Committee will consider and review the full Corporate Risk Register on an annual basis and at each other meeting, and will receive a brief report of five key corporate risks for consideration and assurance.

Part 4: Effectiveness of the Governance Framework

Review of Internal Controls

As Accounting Officer, I have the responsibility for reviewing the effectiveness of the systems of internal control. My review of the effectiveness of the system of internal control is informed by the work of the Internal Auditors, the Audit and Risk Management Committee which oversees the work of the Internal Auditor, the executive managers within the CCW who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

CCW's Audit and Risk Management Committee comprises 6 non-executive members from our Council and 1 independent member. It raises issues and concerns as necessary with me as Accounting Officer. Its Terms of Reference ensure that risk management and internal control are regularly considered within the year. The Audit Committee members and officers have received training on governance and audit committee best practice.

The Council receives regular reports from the Chair of the Audit and Risk Management Committee concerning internal control. Each Director, Regional Director and Group Head has provided the Chief Executive with a written statement of assurance that all systems of management and financial control are effective. The majority of the issues that have been raised are strategic and do not lessen the adequacy of internal control. The issues raised in the written statements are noted, reviewed by the Audit Committee and their resolution is monitored through an action plan.

CCW's Internal Audit is provided by Denbighshire County Council and operates to standards defined in the Government Internal Audit Manual and they have direct access to the Chief Executive and the Chair of the Audit Committee. Annual audit plans, which are risk based, are approved by the Audit Committee, to whom Internal Audit make regular reports. For each assignment, Internal Audit provide an opinion on the adequacy and effectiveness of the system of internal control and identify issues arising for management to address. Issues arising from audits are followed up as quickly as possible to ensure that appropriate action is taken and improvements in the risk management, governance and internal control processes are achieved where necessary. Senior management regularly review progress achieved in implementing the audit action plan. During 2011/12 CCW management requested that internal audit reviewed aspects concerning the specific eligibility of some of the expenditure claimed by one of the Communities and Nature (CAN) Delivery Partners. CCW management also identified this issue as part of their Letters of Representation to the Accounting Officer which stated that measures are being put in place to address the issues raised by Internal Audit.

Letters of Representation were received by senior officers at CCW for 2011/12. A review of these representations provided me with assurance that there were no known weaknesses in control or irregularity and, where some issues had been identified during the year, officers reported all these matters were in hand.

Following completion of the annual plan, Internal Audit produces an annual report which is presented to the Audit Committee. This report summarises the work completed during the year and identifies any significant issues which may have impacted upon the effectiveness of CCW's control environment and which should be incorporated into this statement. An opinion on the adequacy and effectiveness of CCW's system of internal control is also provided.

In light of the audits undertaken in 2011/12, the overall opinion of the Head of Internal Audit was provided within the Internal Audit Annual Report (paragraph 32). *"In our opinion, therefore, the Accounting Officer can have assurance in the overall adequacy and effectiveness of its internal control, governance environment and risk management arrangements"*.

The CCW risk and control framework described in this section has not identified any significant internal control issues in 2011/12. However, the areas identified as being subject to ongoing improvement and review, relate to the following:

- Implementing Project Inspection and Verification process for Communities and Nature Initiatives
- Ensuring that the risk management processes, that have already been embedded within the organisation, can be used to support management in the effective transition into a new Single Body

Actions responding to our governance framework

In addition to responding to the internal and external agencies that review our internal controls, systems, and processes are also discussed and assessed by Council, Audit and Risk Management Committee, CCW management and staff. This often identifies areas that are subject to review and enhancements.

In 2011/12, the following areas provide an indication of the work that was undertaken to review and improve systems and processes that helps to maintain good governance arrangements within the organization:

- Corporate Stress Action Plan
- Preparation for 2012-13 Transferable Risks and creating Risk Champions
- Setting up of the Organisational Delivery Group
- Environmental Management Systems
- Corporate Health Standard
- Learning and Development Strategy
- Absence management
- Grants programme
- Health and Safety and Welfare
- Internet and acceptable use policy
- Succession Planning
- Preparing for transition – developing a process of identifying transferable risks

Living Wales Decision

In July 2010 the Welsh Government announced the start of a process to review its natural environment work in Wales. The Welsh Government is working with key stakeholders to develop a new Natural Environment Framework that will set out how it will enable Wales' land and water to deliver long-term well-being reflecting its guiding principle of sustainable development.

On 30th January 2012 the Welsh Government launched the consultation of "A Living Wales", to seek views on the proposals made in the Natural Environment Framework on changes to the governance and delivery of the management and regulation of the environment in Wales. The consultation is due to close on 31st May 2012.

On 30th November 2011, John Griffiths AM, the Minister for Environment and Sustainable Development, announced his decision to create a new single body for Wales to deliver the functions of Forestry Commission Wales, Environment Agency Wales and the Countryside Council for Wales. The Welsh Government launched a public consultation on this proposal on the 9th February 2012. The Consultation is due to close on 2nd May 2012.

In 2011/12, CCW staff and Council have undertaken activities to support the transition into the new single body. CCW has released a number of staff to the Living Wales Programme within the Welsh Government working on the nine projects in preparation for the launch of the new body on the 1st April 2013.

The proposal presents a major structural change to the functions and governance of CCW and raises several risks for CCW over the next 12 months. In preparation for this challenge CCW's Directors Team has developed a business continuity strategy to manage our transition to the single body and to ensure that all risks are identified and managed.

It is clear that an increasing level of activity will be channelled during 2012/13 to support the effective transition into a new single body. As Accounting Officer, I will ensure that the organisation provides staff and colleagues with as much support and opportunity to ensure that it can support the delivery of the CCW remit letter for 2012/13 whilst also supporting transition work.

Roger Thomas
Accounting Officer and Chief Executive

Date: 16 July 2012

The Certificate and Report of the Auditor General for Wales to the National Assembly for Wales

I certify that I have audited the financial statements of the Countryside Council for Wales for the year ended 31 March 2012 under paragraph 21 of Schedule 6 to the Environmental Protection Act 1990. These comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement and the Statement of Changes in Taxpayers Equity and the related notes which include a remuneration report. These financial statements have been prepared under the accounting policies set out within them. I have also audited the Remuneration Report that is described in that report as having being audited.

Respective responsibilities of the Chief Executive as Accounting Officer and auditor

As explained more fully in the Statement of Council's and Chief Executive's Responsibilities, the Chief Executive as Accounting Officer is responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with paragraph 21 of Schedule 6 to the Environmental Protection Act 1990 and Welsh Ministers' directions made thereunder and for ensuring the regularity of financial transactions.

My responsibility is to audit the financial statements and the part of the remuneration report to be audited in accordance with applicable law and with International Standards on Auditing (UK and Ireland). These standards require me to comply with the Auditing Practice Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the Countryside Council for Wales' circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the Countryside Council for Wales; and
- the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them.

In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on Financial Statements

In my opinion the financial statements:

- give a true and fair view of the state of the Countryside Council for Wales' affairs as at 31 March 2012 and of its net expenditure, recognised gains and losses and cash flows for the year then ended; and
- have been properly prepared in accordance with Welsh Ministers' directions issued under paragraph 21 of Schedule 6 to the Environmental Protection Act 1990.

Opinion on regularity

In my opinion, in all material respects, the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under paragraph 21 of Schedule 6 to the Environmental Protection Act 1990; and
- the information included within the Annual Report is consistent with the financial statements.

Matters on which I report by exception

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

- the Annual Governance Statement Control does not reflect compliance with HM Treasury guidance;
- proper accounting records have not been kept;
- information specified by HM Treasury regarding the remuneration and other transactions is not disclosed; or
- I have not received all of the information and explanations I require for my audit.

Report

I have no observations to make on these financial statements.

Huw Vaughan Thomas
Auditor General for Wales
24 Cathedral Road
Cardiff
CF11 9LJ

Date: 23 July 2012



Cyngor Cefn Gwlad Cymru
Countryside Council for Wales

ANNUAL ACCOUNTS

PRIMARY FINANCIAL STATEMENTS
and Notes

for year ending 31 March 2012

**Statement of Comprehensive Net Expenditure
for the Year Ended 31 March 2012**

		2011/12	2010/11
		£000	£000
	Note		
Expenditure			
Staff Costs and Council Members' Remuneration	4.1	18,862	20,353
Other Operating Charges	5.5	5,256	4,834
Depreciation and Amortisation	7 & 8	1,376	1,732
Programme expenditure:			
National Nature Reserves and Site Protection	5.1	4,633	4,046
Scientific and Technical Support	5.2	2,150	1,876
Operational Support	5.3	2,187	1,815
Grants Payable	5.4	<u>12,542</u>	<u>11,392</u>
		47,006	46,048
Income			
Income from Activities	6.1	(355)	(327)
European Income: paid to Third Parties	6.2	(2,108)	(956)
European Income: Retained by CCW	6.3	(1,522)	(835)
Net surplus on disposal of non-current assets		<u>(25)</u>	<u>(35)</u>
		(4,010)	(2,153)
Net Expenditure		<u>42,996</u>	<u>43,895</u>
Annual Compensation Payments: Changes in Discount	15.1	33	(5)
Interest receivable		(16)	(17)
Net Expenditure after Interest		<u>43,013</u>	<u>43,873</u>
Net (Gain)/Loss on Revaluation	7.1	(1,752)	12
Comprehensive Net Expenditure		<u>41,261</u>	<u>43,885</u>

The accounting policies and notes on pages 45 to 68 form part of these financial statements.

Statement of Financial Position
as at 31 March 2012

		31 March 2012 £000	31 March 2011 £000
	Note		
Non-current assets			
Property plant & equipment	7	6,359	5,003
Heritage Assets	7	5,835	5,185
Intangible assets	8	864	931
Total non-current assets		<u>13,058</u>	<u>11,119</u>
Current Assets			
Inventories	11	7	7
Trade and other receivables	12	3,786	2,233
Cash and cash equivalents	13	1,535	990
Total current assets		<u>5,328</u>	<u>3,230</u>
Total assets		<u>18,386</u>	<u>14,349</u>
Current liabilities			
Trade and other payables	14	(1,862)	(1,193)
Provisions	15	(648)	(315)
Assets less current liabilities		<u>15,876</u>	<u>12,841</u>
Non-current liabilities			
Provisions	15	(844)	(1,031)
Total non-current liabilities		<u>(844)</u>	<u>(1,031)</u>
Assets less liabilities		<u>15,032</u>	<u>11,810</u>
Taxpayers' Equity			
Reserves			
Revaluation Reserve	20.1	2,428	720
Income and Expenditure Reserve	20.2	12,604	11,090
		<u>15,032</u>	<u>11,810</u>

The accounting policies and notes on pages 45 to 68 form part of these financial statements.

Roger Thomas
Accounting Officer and Chief Executive

Date: 16 July 2012

Statement of Cash Flows
for the year ended 31 March 2012

	Note	2011/12 £000	2010/11 £000
Cash flows from operating activities			
Comprehensive Net Expenditure		(41,261)	(43,885)
Adjustment for Surplus on Disposal of Assets		(25)	(35)
Adjustment for Depreciation		1,376	1,732
Adjustment for Gain on Revaluation		(1,752)	12
(Increase)/Decrease in trade and other receivables	12	(1,553)	264
(Increase)/Decrease in inventories	11	0	2
Increase/(Decrease) in trade and other payables	14	669	72
Increase/(Decrease) in long term accrual		0	(3)
Increase/(Decrease) in provisions	15	146	515
Net cash flow from operating activities		<u>(42,400)</u>	<u>(41,326)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(1,842)	(2,327)
Purchase of intangible assets	8	(218)	(671)
Gain on disposal of revalued asset		(103)	0
Proceeds on disposal of property, plant and equipment		475	161
Net cash outflow from investing activities		<u>(1,688)</u>	<u>(2,837)</u>
Cash flows from financing activities			
Revenue Grant in Aid and other grants from WG		43,273	41,564
Capital Grant in Aid from WG		1,360	1,759
Net Financing		<u>44,633</u>	<u>43,323</u>
Net increase in cash and cash equivalents in the period		545	(840)
Cash and cash equivalents at the beginning of the period		<u>990</u>	<u>1,830</u>
Cash and cash equivalents at the end of the period		<u>1,535</u>	<u>990</u>

The accounting policies and notes on pages 45 to 68 form part of these financial statements.

Statement of Changes in Taxpayers Equity
for the year ended 31 March 2012

		Government Grant Reserve £000	Donated Asset Reserve £000	Revaluation Reserve £000	SoCNE Reserve £000	Total Taxpayers equity £000
	Note					
Balance at 31 March 2010		85	26	778	11,513	12,402
Changes in accounting policy	1.2i	(85)	(26)	0	111	0
Restated balance at 1 April 2010		0	0	778	11,624	12,402
Changes in taxpayers' equity for 2010/11						
Correction to balance brought forward		0	0	0	(7)	(7)
Net loss on revaluation of property, plant and equipment		0	0	(23)	0	(23)
Transfers between reserves		0	0	(35)	35	0
Comprehensive Net Expenditure for year		0	0	0	(43,885)	(43,885)
Revenue Grant in Aid from WG		0	0	0	41,564	41,564
Capital Grant in Aid from WG		0	0	0	1,759	1,759
Balance at 31 March 2011		0	0	720	11,090	11,810
Changes in taxpayers' equity for 2011/12						
Disposal of revalued property	7	0	0	(103)	103	0
Revaluation of property, plant and equipment	7	0	0	(150)	0	(150)
Transfers between reserves	20	0	0	1,961	(1,961)	0
Comprehensive Net Expenditure for year		0	0	0	(41,261)	(41,261)
Revenue Grant in Aid and other grants from WG		0	0	0	43,273	43,273
Capital Grant in Aid from WG		0	0	0	1,360	1,360
Balance at 31 March 2012		0	0	2,428	12,604	15,032

The accounting policies and notes on pages 45 to 68 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2012

1 STATEMENT OF ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared in accordance with the 2011/12 Government Financial Reporting Manual (the FReM) issued by HM Treasury and the Accounts Direction issued by the Welsh Government in accordance with Schedule 6, Paragraph 21(1) of the Environmental Protection Act 1990. The Direction states that financial statements shall be prepared to give a true and fair view and provide disclosure of any material expenditure or income that has not been applied to the purposes intended by the Welsh Government or material transactions that have not conformed to the authorities which govern them.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) adapted and interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Countryside Council for Wales for the purpose of giving a true and fair view has been selected. The particular policies adopted by CCW are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, and intangible assets.

1.2 NON-CURRENT ASSETS

1.2a Capitalisation

The threshold for capitalising assets is £5,000. Assets costing less than £5,000 are charged to the Statement of Comprehensive Net Expenditure in the year of purchase. Similar tangible assets which are individually valued below £5,000 are grouped as one asset when purchased together and the total cost exceeds £5,000. These grouped assets include items such as computers.

1.2b Valuation policy

Non current assets are carried at fair value which represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Freehold and Leasehold Buildings and Dwellings are valued at fair value, and are subject to independent professional revaluation in accordance with the RICS Appraisal and Valuation Standards every five years on the basis of open market valuation, existing use for owner occupied properties or depreciated replacement cost in the case of specialised buildings. In between professional revaluations, values are indexed annually using an appropriate index under the Modified Historical Cost convention. Adjustments arising from revaluations are taken to the revaluation reserve until the balance in respect of that non current asset is used up, after which the movement is recognised in the Statement of Comprehensive Net Expenditure. Any permanent reductions in value are transferred to the Statement of Comprehensive Net Expenditure.

Assets classified as Heritage Assets are land in designated conservation areas and are held in support of one of the primary aims of increasing knowledge, understanding and appreciation of the Welsh natural environment. Because of the diverse nature of the land held and the lack of comparable market values, CCW considers that obtaining external valuations would involve disproportionate cost. Heritage Assets are therefore held at cost. Acquisitions are normally made by purchase or donation. Purchases are recorded at cost and donations are recorded at a current valuation ascertained by a CCW Land Agent. Preservation costs (expenditure which is required to preserve the heritage land) are recognised in the Statement of Comprehensive Net Expenditure when they are incurred. Further information on Heritage Land can be found in note 7.2.

Non current assets are subject to annual impairment reviews. Any adjustment in value to the net recoverable amount is charged to the Statement of Comprehensive Net Expenditure as an impairment charge.

All other assets are carried at fair value where depreciated historical cost is used as a proxy as these assets have short lives or low values (or both).

1.2c Non current assets under construction

All tangible non current assets being developed and not in operation at the year-end are capitalised as a non current asset under construction. They are carried at cost and transferred to the appropriate non current asset category when completed and ready for use. No depreciation is recognised until the non current asset is brought into use.

1.2d Leasehold improvements

Expenditure in respect of major capital refurbishment and improvement of properties occupied but not owned by CCW is capitalised because the expenditure provides a long-term benefit to the organisation.

1.2e Depreciation

Depreciation / amortisation is provided on all non-current assets from the date of acquisition, other than Heritage Land, non-current Assets Under Construction and Other Licences. For Transport Equipment the depreciation is calculated using the reducing balance method at an annual rate of 25% calculated monthly. For all other non current assets depreciation is calculated to write off the cost or valuation of each asset evenly by month, including a full month's depreciation in the month of acquisition, over its expected useful life. Initial useful life at acquisition is as follows:

Freehold/Leasehold Buildings & Dwellings:	50 years or professionally estimated useful life
Leasehold Improvements :	Shorter of the remaining lease term and assessed life of improvement
Plant and Machinery	5 – 10 years
Networked Assets	5 - 20 years
Information Technology	3 – 10 years
Software Licenses	3 – 10 years

The depreciation is charged to the Statement of Comprehensive Net Expenditure (SoCNE). Assets lives are reviewed annually where the net book value exceeds £1000.

Following the 2011/12 review some asset lives were increased to reflect the remaining asset lives as assessed by asset users. This change in estimated lives results in a lower monthly depreciation for the remaining life of those assets.

1.2f Revaluation Reserve

An amount representing the difference between the depreciation charged on the revalued assets and that which would have been charged if the assets were shown at cost is either added to or deducted from the revaluation reserve and either debited or credited to the SoCNE Reserve (previously known as the Income and Expenditure Reserve).

1.2g Intangible Assets

Purchased computer software licences and development costs of internally generated computer software are capitalised as intangible non-current assets and are amortised over 3 to 10 years reflecting their useful expected life. They are valued at amortised historical cost. Internally generated computer software development costs and external software costs are charged to the Statement of Comprehensive Net Expenditure as incurred, unless future economic benefit will accrue directly from the investment.

1.2h Sale of Non-current Assets

The proceeds from the sale of non current assets are surrendered to the Welsh Government, except where the proceeds are used for like-for-like replacement. Non current assets authorised by management to be sold but still owned by Countryside Council for Wales on 31st March are reclassified as Assets Held for Sale under current assets.

1.2i Change in Accounting Policy

Donated Assets and Government Grant Reserves

Adjustments have been made to the prior year accounts to reflect the accounting requirements of International Accounting Standard 20: Accounting for Government Grants as interpreted in the 2011/12 FReM. All grants from the Welsh Government, whether revenue or capital in nature, are now treated as funding and are shown as a credit to the SoCNE Reserve.

Other grants and donations relating to specific capital assets are credited to the Statement of Comprehensive Net Expenditure. If conditions apply, the grant is shown as deferred income until those conditions are met.

CCW does not currently hold Donated Asset Reserves or Government Grant Reserves. The prior year adjustments made are shown in Note 2.

1.3 Inventory Valuation

Inventory is valued at the lower of cost and net realisable value.

1.4 Operating Leases

All CCW's leases are leases where substantially all the risks and benefits of ownership of the asset have not transferred to CCW and are therefore classified as operating leases. They are assessed using the criteria as laid down in IAS 17. Costs relating to operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight line basis over the lease term. Lease incentives (such as a rent free period) are recognised as a reduction of the rental expense over the lease term on a straight line basis. Lease premiums are amortized over the lease term.

1.5 Taxation

CCW is not liable to corporation tax or capital transfer tax on gifts and bequests received. Income is shown net of VAT. Expenditure and non current asset purchases are shown inclusive of VAT, which is not recovered.

1.6 Grant in Aid

Government grant in aid and other Welsh Government grants received in year are treated as a financing transaction and credited to the SoCNE Reserve (previously known as the Income and Expenditure Reserve).

1.7 Grants, Research Contracts and Management Agreements

Research expenditure, grants awarded and management agreements payments are charged to the Statement of Comprehensive Net Expenditure when incurred.

1.8 Pension Values

Employers' contributions are payable to the Principal Civil Service Pension Scheme (which the Countryside Council for Wales joined on 1st October 2002) at one of four rates as set out below, based on salary bands.

2011/12 Salary Band £	2011/12 Percentage	2010/11 Salary Band £	2010/11 Percentage
21,000 and under	16.7	21,000 and under	16.7
21,001 to 43,500	18.8	21,001 to 43,000	18.8
43,501 to 74,500	21.8	43,001 to 74,000	21.8
74,501 and over	24.3	74,001 and over	24.3

1.9 Financial Instruments

In accordance with IFRS 7 and IAS 32 the Council has to provide information about the role that derivatives and other financial instruments play in creating or changing the risks that it faces in its activities. The Council has no borrowings and relies primarily on departmental grants for its cash requirements, and is therefore not exposed to liquidity risks. It also has no material deposits, and all material assets and liabilities are in denominated sterling, so it is not exposed to interest risk or currency risk at 31st March 2012. CCW has undertaken the EU LIFE+ Anglesey and Llyn Fens project. From 2011 to 2013 this project will accrue receivables denominated in Euros. This will expose CCW to currency risk. Details in Note 9.

1.10 Segmental Reporting

In accordance with IFRS 8 the Council has to disclose information to enable users of its financial statements to evaluate the nature and financial effects of the business activities in which it engages and the economic environment in which it operates. The operating results and segments disclosed in the accounts are regularly reviewed by the Council's Directors Team to make decisions about allocation of resources to those segments and to assess their performance. Staff costs are apportioned according to the time spent by staff on each of the three work areas, as recorded on our Time Recording system

1.11 Short Term Employee Benefits

Employees earn annual leave entitlements as they provide services to the organisation. The entitlement accrues evenly throughout the year and employees are entitled to carry forward limited leave not taken within their individual leave cycle into the following year's entitlement. Employees who leave CCW's employment are entitled to cash payment in respect of any unused entitlement.

The cost of providing this benefit is recognised in the period in which the employee earns the benefit, rather than when it is paid or payable and value of untaken leave is shown as a liability in the Statement of Financial Position.

1.12 Provisions

Provisions are recognised when CCW has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. CCW makes all appropriate provisions where these meet the definition within IAS 37.

1.13 Prior Year Correction

No adjustments have been made.

1.14 Estimation Technique

Provision for Annual Compensation Payments (Note 15) are estimated as follows:-

Annual payments due until member of staff reaches 60 years of age are estimated using the latest monthly payments made.

These payments are adjusted for inflation from age 55 using the previous September's inflation rates as given in table 16 of the Treasury's Pocket Data Bank. (5.2% in September 2011). The same rate is used for all future years.

The annual costs for future years are discounted to Net Present Value using the discount rate issued by the Treasury. (2.8% for 2011-12 accounts per PES (2011) 08)

2. Prior period adjustment

To comply with the Treasury's Financial Reporting Manual [FReM] 2011/12, the format of the Whole of Government Accounts and IAS 20 the following changes have been made to the accounts:

2.1. In the Statement of Comprehensive Net Expenditure [SoCNE] income from the EU paid to third parties is now shown separately from income from the EU towards work carried out by CCW. [FReM 11.2.13].

2.2. Payment to the JNCC is reported as a grant and not netted off against funding.

2.3. As the Donated Asset Reserve and the Government Grant Reserve are not required, balances have been transferred to the SoCNE Reserve. This is a change in accounting policy.

2.4. All grants from the Welsh Government are now included with Grant in Aid as Funding and not shown as income

Statement of Comprehensive Net Expenditure

		2010/11 Audited Accounts	Reclassification	Restated 2010/11 Comparative Figures
		£000	£000	£000
Grants Payable	2.2	10,566	826	11,392
Income from Activities	2.4	(502)	175	(327)
European Income	2.1	(1,791)	1,791	0
European Income: paid to Third Parties	2.1		(956)	(956)
European Income: Retained by CCW	2.1		(835)	(835)
Net Expenditure		42,894	1,001	43,895
Release from Donated Asset Reserve	2.3	(2)	2	0
Comprehensive Net Expenditure		42,882	1,003	43,885

Statement of Financial Position

		2010/11 Audited Accounts	Reclassification	Restated 2010/11 Comparative Figures
		£000	£000	£000
Taxpayers' Equity				
Reserves				
Government Grant Reserve	2.3	592	(592)	0
Donated Assets Reserve	2.3	24	(24)	0
Revaluation Reserve		720		720
Income and Expenditure Reserve	2.3	10,474	616	11,090
		11,810	0	11,810

Statement of Taxpayers' Equity

		2010/11 Audited Accounts	Reclassification	Restated 2010/11 Comparative Figures
		£000	£000	£000
Government Grant Reserve				
Balance at 31 March 2010	2.3	85	(85)	0
Transfers between reserves	2.3	507	(507)	0
Balance at 31 March 2011		592	(592)	0
Donated Asset Reserve				
Balance at 31 March 2010	2.3	26	(26)	0
Transfer of reserves to the Statement of Net Expenditure	2.3	(2)	2	0
Balance at 31 March 2011		24	(24)	0
Income and Expenditure Reserve				
Balance at 31 March 2010	2.3	11,513	111	11,624
Transfers between reserves	2.3	(472)	507	35
Comprehensive Net Expenditure for year	2.2	(42,882)	(1,003)	(43,885)
Revenue Grant in Aid from WAG	2.4	41,389	175	41,564
Grant in Aid transferred to JNCC *	2.2	(826)	826	0
Balance at 31 March 2011		10,474	616	11,090

Statement of Cash Flows

	2010/11 Audited Accounts	Reclassification	Restated 2010/11 Comparative Figures
	£000	£000	£000
Cash flows from operating activities			
Comprehensive Net Expenditure	(42,882)	(1,003)	(43,885)
Adjustment for Transfer from Reserves	(2)	2	0
Net cash flow from operating activities	(40,325)	(1,001)	(41,326)
Cash flows from financing activities			
Revenue Grant in Aid from WAG	41,389	175	41,564
Transfer to JNCC	(826)	826	0
Net Financing	42,322	1,001	43,323

Note 3. Analysis of net expenditure by segment

	2010/11 Audited Accounts	Reclassification	Restated 2010/11 Comparative Figures
	£000		
Cross Cutting			
Grants Payable	2,188	826	3,014
Income from Activities	(200)	175	(25)
Net Expenditure	27,011	1,001	28,012
TOTAL			
Grants Payable	10,566	826	11,392
Income from Activities	(502)	175	(327)
Net Expenditure	42,894	1,001	43,895

Note 6. Income

	2010/11 Audited Accounts	Reclassification	Restated 2010/11 Comparative Figures
	£000	£000	£000
6.1 Income and grants from UK			
Grants and collaborative projects	386	(175)	211
Total	502	(175)	327
6.2 Grants from the European Community			
Grants from the EDRF Convergence Fund	1,246	-1246	0
6.2 Grants from the European Community paid to third parties			
Grants from the EDRF Convergence Fund		956	956
6.3 Grants from the European Community for work done by CCW			
Grants from the EDRF Convergence Fund		290	290
	1,246	0	1,246

Note 20. Movement on Reserves

	2010/11 Audited Accounts	Reclassification	Restated 2010/11 Comparative Figures
	£000	£000	£000
20.1 Movement on Government Grant Reserve			
UK GRANTS			
Balance at 1st April	5	(5)	0
Grant applied during year	0		0
Grant amortised to Income and Expenditure Reserve	(1)	1	0
Balance at 31st March	<u>4</u>	<u>(4)</u>	<u>0</u>
EU GRANTS			
Balance at 1st April	80	(80)	0
Grant applied during year	532	(532)	0
Grant amortised to Income and Expenditure Reserve	(24)	24	0
Balance at 31st March	<u>588</u>	<u>(588)</u>	<u>0</u>
Total Balance on Reserve at 31 March 2011	<u>592</u>	<u>(592)</u>	<u>0</u>
20.2 Movement on Donated Asset Reserve			
Balance at 1st April	26	(26)	0
Grant amortised to revenue during year	(2)	2	0
Total Balance on Reserve at 31 March 2011	<u>24</u>	<u>(24)</u>	<u>0</u>
20.4 Movement on SoCNE Reserve			
Balance at 1st April	11,513	111	11,624
Correction to balance brought forward	(7)	0	(7)
Transfer from/(to) Government Grant Reserve:		0	0
Grant applied in respect of new assets	(532)	532	0
Grant amortised for depreciation	25	(25)	0
Transfer from Revaluation Reserve	35		35
Net Expenditure	(42,882)	(1,003)	(43,885)
Net Grant in Aid	42,322	826	43,323
Total Balance on Reserve at 31 March 2011	<u>10,474</u>	<u>441</u>	<u>11,090</u>

3. Analysis of net expenditure by segment

IFRS 8 requires operating segments to be identified on the basis of internal reports reflecting components of the organisation that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segment and to assess its performance.

In CCW the components for 2011/12 were the programmes used for planning our work and reporting to the Welsh Government; - Wildlife and Landscape [WL], People, Economy and Environment [PEE], and Managing for the Future [MF]. This is a refinement of the four programmes used in 2010/11 which were Green Environment [GE], Managing for the Future [MF], Natural Wales [NW], People and the Environment [PE].

Net Expenditure relating to non-current assets, (depreciation and surplus on disposal) are not allocated to individual programmes. Staff costs are apportioned according to the time recorded by staff under each programme on CCW's Time Recording system. Segmental reporting is not used for CCW's assets.

2011/12 Net Expenditure

	WL	PEE	MF	Unallocated	Total
Expenditure	£000	£000	£000	£000	£000
Staff Costs and Council Members' Remuneration	6,703	4,105	8,054		18,862
Other Operating Charges	53	76	5,127		5,256
Depreciation and Amortisation				1,376	1,376
Programme expenditure:					
National Nature Reserves and Site Protection	4,607	10	16		4,633
Scientific and Technical Support	1,865	260	25		2,150
Operational Support	771	516	900		2,187
Grants Payable	990	3,217	8,335		12,542
	14,989	8,184	22,457	1,376	47,006
Income					
Income from Activities	(206)	(76)	(73)		(355)
European Income: paid to Third Parties		(2,108)	0		(2,108)
European Income: Retained by CCW	(884)	(638)	0		(1,522)
Net surplus on disposal of non-current assets				(25)	(25)
	(1,090)	(2,822)	(73)	(25)	(4,010)
Net Expenditure	13,899	5,362	22,384	1,351	42,996

2010/11 Expenditure

	GE	MF	NW	PE	Cross Cutting	Total
Expenditure	£000	£000	£000	£000	£000	£000
Staff Costs and Council Members' Remuneration	10	7	4	38	20,294	20,353
Other Operating Charges	18	1,592	55	157	3,012	4,834
Depreciation and Amortisation	0	0	0	0	1,732	1,732
Programme expenditure:						
National Nature Reserves and Site Protection	0	1	3,991	44	10	4,046
Scientific and Technical Support	819	0	887	166	4	1,876
Operational Support	235	165	490	921	4	1,815
Grants Payable	417	37	987	6,937	3,014	11,392
	1,499	1,802	6,414	8,263	28,070	46,048
Income						
Income from Activities	(103)	(9)	(112)	(78)	(25)	(327)
European Income	0	0	(542)	(1,249)	0	(1,791)
Surplus on disposal of non-current assets during year	0	0	(2)	0	(33)	(35)
	(103)	(9)	(656)	(1,327)	(58)	(2,153)
Net Expenditure	1,396	1,793	5,758	6,936	28,012	43,895

4. Staff numbers and related costs

4.1 Staff costs comprise:

	2011/12			2010/11
	£000	£000	£000	£000
		Permanently	Other	
	Total	Employed	Staff	Total
Wages and salaries	14,713	14,407	306	15,244
Social security costs	1,110	1,100	10	1,116
Other pension costs	2,711	2,704	7	2,733
Sub Total	18,534	18,211	323	19,093
Less Recoveries in respect of Outwards Secondments	(183)	(183)	0	(245)
Net Salary costs	18,351	18,028	323	18,848
Lump Sum Compensation Payments and Early Severance Costs	320	320	0	498
Movement in Accrued Holiday Pay	55	55	0	142
Transfer to Provision for Annual Compensation Payments	54	54	0	768
Other Staff Costs	82	82	0	97
Total Staff Costs	18,862	18,539	323	20,353

Details of the Pension Scheme are given on pages 27 and 28 of these Accounts

Employers' contributions are payable to the Principal Civil Service Pension Scheme (which the Countryside Council for Wales joined on 1st October 2002) at one of four rates, details given in Note 1.8 of these accounts.

Council Members Costs (included above)

	2011/12	2010/11
	£000	£000
Chair's Remuneration including National Insurance and Pension costs	69	49
Other Council Members' Remuneration including National Insurance	82	82
Total	151	131

The Chair and Council Members are appointed by the Welsh Ministers.

The Chair's post is a part-time pensionable appointment equivalent to 130 days a year. The Chair's salary has not increased in 2011/12. The increase in costs is entirely due to pension contributions for 2010/11 and 2011/12 which were incurred during 2011/12.

Council members are appointed on a part-time basis equivalent to 30 days a year. The Council member appointed to the board of JNCC works additional days equivalent to 12 days a year. These appointments are non-pensionable.

4.2 Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows:

	2011/12			2010/11
	Total	Permanently Employed Staff	Others	Total
Directly Employed	472	460	12	478
Other	6	0	6	10
Total	478	460	18	488

4.3 Reporting of Civil Service and other compensation schemes - exit packages

Exit package cost band	Number of compulsory early retirements	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	-	1 (2)	1 (2)
£10,000 -£ 25,000	-	4 (9)	4 (9)
£25,000 -£ 50,000	-	3 (7)	3 (7)
£50,000 -£100,000	-	2 (4)	2 (4)
£100,000-£150,000	0 (1)	0 (3)	0 (4)
£150,000-£200,000	-	0 (0)	0 (0)
Total number of exit packages	0 (1)	10 (25)	10 (26)
Total resource cost	£0k (£146k)	£320k (£1096k)	£320k (£1242k)

Comparative figures for 2010/11 in brackets.

Exit package costs in 2011/12 consists of one-off lump sums.

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit package costs are accounted for in full in the year they are agreed.

5. Expenditure

5.1 National Nature Reserves and Site Protection

The cost of leasing, managing and maintaining National Nature Reserves and the cost of payments to Landowners of Sites of Special Scientific Interest for the environmentally beneficial management of their land.

	2011/12 £000	2010/11 £000
General Reserve Expenditure		
Reserve Maintenance	2,037	1,480
Reserve Building rents	82	83
Reserve Leases	69	58
Reserve Section 16 Management Agreements	299	220
Section 15 Management Agreement Costs		
Annual payments including Arrears to owners and occupiers	1,375	1,526
Annual & Works Costs	508	455
Monitoring and Management Planning		
Monitoring	7	4
Site Protection	110	76
Associated Legal Costs		
Public Enquiries	0	25
Legal Costs Relating to Management Agreements	127	110
Other Costs		
Other Activities [Wayleaves, Licences etc]	8	4
Land Agency Consultancies	11	5
Total	<u>4,633</u>	<u>4,046</u>

5.2 Scientific and Technical Support

The cost of contracts and agreements to support CCW's scientific and technical programmes and the development of environmental policies for Wales.

	2011/12 £000	2010/11 £000
Natural Science Resource Base	1,184	673
Cultural Resource Base	89	41
Environmental Monitoring	416	357
Science / Policy Impact Studies	23	29
Research to Develop Policy	332	540
Experiments in Sustainability	106	236
Total	<u>2,150</u>	<u>1,876</u>

5.3 Operational Support

	2011/12 £000	2010/11 £000
Operational Projects (non Research)	507	645
Cartography Costs	0	16
Data Systems	421	62
Library Costs	75	85
Running Cost of Operational Equipment	86	132
Publicity, Information & Education	566	598
Misc Operational Costs	532	277
Total	<u>2,187</u>	<u>1,815</u>

5. Expenditure (continued.)

	2011/12			2010/11
	£000	£000	£000	£000
5.4 Grants Payable				
	Total	Public Sector	Not for Profit Entities	Total
Capital	89	0	89	57
Biodiversity	1,741	854	887	1,800
Landscape	472	385	87	256
Awareness	563	98	465	826
Access	658	594	64	542
External Training	41	24	17	37
Education	254	0	254	313
Environment for All / Community Strategy	478	280	198	771
Partnership Agreements	741	161	580	1,035
Sustainable Development	37	3	34	102
CCW GRANTS	5,074	2,399	2,675	5,739
Special Initiatives	4,131	3,562	569	3,442
Sustainable Development Fund & Review of Consents	453	453	0	429
European Funding to Partners	2,108	1,503	605	956
JNCC Funding	776	776	0	826
OTHER GRANTS	7,468	6,294	1,174	5,653
Total	12,542	8,693	3,849	11,392

5.5 Other Operating Charges

	2011/12	2010/11
	£000	£000
Accommodation Costs	1,742	1,182
Operating Lease rentals	970	911
Transport Costs	218	213
General Office Costs	292	327
Purchase of Equipment and Consumables	170	152
Hire & Maintenance of Equipment	14	15
Training	302	292
Travel and Subsistence	293	291
Information Systems Development	912	1,084
Corporate Services General	251	282
Miscellaneous Legal Costs	34	22
Operational Legal Costs	2	2
Audit Fee - Statutory	38	38
Audit Fee- non statutory	12	9
Repayment of Bank Interest	4	11
Movement in stock	0	2
Write offs and Movement on Bad Debt Provision	2	1
Total	5,256	4,834

6. Income

	2011/12 £000	2010/11 £000
6.1 Income and grants from UK		
Income from National Nature Reserves	75	77
Refunds and Services Provided	77	18
Salary Deductions	9	10
Electricity generation	10	4
Rent and Sale of Goods	0	7
Grants and collaborative projects	184	211
Total	355	327

Grant Income for 2010/11 has been restated to comply with FReM. Details in Note 2

6.2 Grants from the European Community paid to third parties

Grants from the EDRF Convergence Fund	2,108	956
Total	2,108	956

6.3 Grants from the European Community for work done by CCW

Grants from the EDRF Convergence Fund	536	290
Grant from the European Fisheries Fund	102	3
Grant from the EU INTERREG Fund	54	0
LIFE Programme Grants	830	542
Total	1,522	835

7. Tangible Non-current Assets

7.1 Property Plant and Equipment (PPE)

2011/12	Freehold	Freehold	Leasehold	Leasehold	Dwellings	Information	Transport	Plant &	Networked	SUBTOTAL	Heritage	TOTAL
	Buildings	Buildings	Buildings	Improvements		Technology	Equipment	Machinery			Assets	
	£000	Under Construction	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost or Valuation												
At 1 April 2011	986	19	1,030	420	193	3,685	1,600	3,307	248	11,488	5,185	16,673
Additions	7	324	0	1	0	324	117	253	166	1,192	650	1,842
Disposals	0	0	(438)	0	0	(184)	(162)	(154)	(29)	(967)	0	(967)
Reclassifications	333	(343)	0	0	10	0	0	0	0	0	0	0
Revaluation (Reserve)	(2)	0	(148)	0	0	0	0	0	0	(150)	0	(150)
Net Revaluation to SoCNE	1,430	0	(51)	0	(15)	0	0	0	0	1,364	0	1,364
At 31 March 2012	2,754	0	393	421	188	3,825	1,555	3,406	385	12,927	5,835	18,762
Depreciation												
At 1 April 2011	204	0	273	151	15	2,847	718	2,262	15	6,485	0	6,485
Charged in year	33	0	7	75	7	423	201	303	46	1,095	0	1,095
Disposals	0	0	(151)	0	0	(184)	(131)	(153)	(5)	(624)	0	(624)
Revaluation Adjustment (SoCNE)	(237)	0	(129)	0	(22)	0	0	0	0	(388)	0	(388)
At 31 March 2012	0	0	0	226	0	3,086	788	2,412	56	6,568	0	6,568
Carrying amount at 31 March 2012	2,754	0	393	195	188	739	767	994	329	6,359	5,835	12,194
Carrying amount at 1 April 2011	782	19	757	269	178	838	882	1,045	233	5,003	5,185	10,188
Asset Financing												
Owned	2,754	0	393	195	188	739	767	994	329	6,359	5,835	12,194
Carrying amount at 31 March 2012	2,754	0	393	195	188	739	767	994	329	6,359	5,835	12,194

The freehold and leasehold buildings and dwellings are independently revalued every five years. These assets were revalued as at 31 March 2012 by independent professional valuers Alder King (Chartered Surveyors). Additions to one freehold building owned by CCW were part funded by the Communities and Nature ERDF grant during the year. The grant received was £153k and the asset was valued at £237k as at 31 March 2012.

7.1 Property plant and equipment continued

2010/11	Freehold Buildings £000	Freehold Buildings Under Construction	Leasehold Buildings £000	Leasehold Improvements £000	Dwellings £000	Information Technology £000	Transport Equipment £000	Plant & Machinery	Networked Assets £000	SUBTOTAL PPE	Heritage Assets £000	TOTAL £000
Cost or Valuation												
At 1 April 2010	1,009	0	1,042	258	198	3,833	1,690	2,929	51	11,010	4,597	15,607
Prior year correction	0	0	0	0	0	0	0	0	0	0	(7)	(7)
Additions	0	19	0	173	0	536	307	500	197	1,732	595	2,327
Disposals	0	0	0	(47)	0	(684)	(397)	(122)	0	(1,250)	0	(1,250)
Revaluations (Reserve)	(12)	0	(12)	0	(5)	0	0	0	0	(29)	0	(29)
Revaluation charge to SoCNE	(11)	0	0	36	0	0	0	0	0	25	0	25
At 31 March 2011	986	19	1,030	420	193	3,685	1,600	3,307	248	11,488	5,185	16,673
Depreciation												
At 1 April 2010	172	0	249	80	8	3,011	779	2,001	0	6,300	0	6,300
Charged in year	28	0	9	113	0	520	210	383	15	1,278	0	1,278
Disposals	0	0	0	(47)	0	(684)	(271)	(122)	0	(1,124)	0	(1,124)
Revaluations (Reserve)	(3)	0	(3)	0	0	0	0	0	0	(6)	0	(6)
Revaluation credit to Income Statement	7	0	18	5	7	0	0	0	0	37	0	37
At 31 March 2011	204	0	273	151	15	2,847	718	2,262	15	6,485	0	6,485
Carrying amount at 31 March 2011	782	19	757	269	178	838	882	1,045	233	5,003	5,185	10,188
Carrying amount at 1 April 2010	837	0	793	178	190	822	911	928	51	4,710	4,597	9,307
Asset Financing												
Owned	782	19	757	269	178	838	882	1,045	233	5,003	5,185	10,188
Carrying amount at 31 March 2011	782	19	757	269	178	838	882	1,045	233	5,003	5,185	10,188

7.2 Non operational Heritage Assets

Land owned by CCW has been classified as non-operational Heritage Assets. Under IFRS these assets have been capitalised at cost.

As at March 2012 CCW has 72 National Nature Reserves (NNRs) and 1 Marine Nature Reserve (MNR) declared under several categories: 38 NNRs are managed by CCW; 16 are managed by CCW in partnership; a further 18 are managed by 3rd parties. CCW also has 14 non-NNR landholdings (some pending declaration).

	31 March 2012
	Hectares
Declared NNR/MNRs:	
Owned by CCW	9,428
Leased by CCW	6,905
S16 agreements	8,275
S35 agreements	1,002
Total	25,610
Undeclared landholdings/non NNR sites:	
Owned by CCW	466
Leased by CCW	32
	498

During the year 88ha of land was added to the undeclared landholdings owned by CCW at a cost of £650k.

CCW's policy for the acquisition, preservation, management and disposal of heritage assets

Acquisition

If and when, whole or sections of, declared NNRs become available for land purchase CCW's Directors Team will consider the merits of purchase and/or may encourage partners/other approved bodies to do so, and may offer assistance through grants.

Preservation/management

All NNRs are managed in accordance with an approved management plan, which include conservation objectives from all recognised features of interest and identifies necessary projects and work programmes. The plans are reviewed periodically and the necessary implementation of the work identified in plans checked by CCW's Conservation Management Team through a rolling programme of reviews/environmental audits.

Disposal

A full review of the NNR series in Wales is carried out at least every five years to ensure that all reserves continue to contribute significantly to CCW's Corporate Vision for the NNR suite. Where they fail to do so, necessary remedies will be identified and/or a recommendation made to management that a given NNR be de-declared.

Access

CCW have an agreed access policy for NNRs which in summary aims to encourage sustainable public use. (see below)
CCW Access Policy [ref. Annex 1 of CCW's NNR Strategy – February 2006 (Council Paper CCW P 06 05)].

The following policies will be applied to all the NNRs that CCW manage:

CCW will declare all land in CCW ownership and, whenever possible, land in CCW's control, as 'dedicated land' under the Countryside Rights of Way (CRoW) Act.

- In all cases CCW will consult with local communities and other stakeholders before proceeding with dedication.
- For land under CCW control, for example, lease or agreements, CCW will consult with and seek the full agreement of all owners and occupiers before proceeding with dedication.
- Whenever necessary, access restrictions will be applied to sites, or parts of sites, where such restrictions are essential for the protection of the conservation features.

CCW will encourage the sustainable public use of National Nature Reserves in Wales in so far as such use:

- Is consistent with CCW's duty to maintain or restore the nature conservation and geological features to Favourable Conservation Status
- Does not expose visitors or staff, including contractors, to any significant hazards

All legitimate and lawful activities will be permitted in so far as these activities:

- Are consistent with CCW's duty to maintain or restore the nature conservation and geological features to Favourable Conservation Status
- Do not expose visitors or staff, including contractors, to any significant hazards
- Do not diminish the enjoyment of other visitors to the site

8. Intangible assets

2011/12	Software Licences £000	Other Licences £000	Software Development Expenditure £000	TOTAL £000
Cost or valuation				
At 1 April 2011	2,009	217	1,814	4,040
Additions	165	13	40	218
Disposals	(21)	0	0	(21)
At 31 March 2012	2,153	230	1,854	4,237
Amortisation				
At 1 April 2011	1,460	0	1,649	3,109
Charged in year	202	0	79	281
Disposal	(17)	0	0	(17)
At 31 March 2012	1,645	0	1,728	3,373
Carrying Amount at 31 March 2011	549	217	165	931
Carrying Amount at 31 March 2012	508	230	126	864
Asset Financing				
Owned	508	230	126	0
Carrying Amount at 31 March 2012	508	230	126	0

2010/11	Software Licences £000	Other Licences £000	Software Development Expenditure £000	TOTAL £000
Cost or valuation				
At 1 April 2010	1,584	7	1,778	3,369
Additions	425	210	36	671
At 31 March 2011	2,009	217	1,814	4,040
Amortisation				
At 1 April 2010	1,287	0	1,368	2,655
Charged in year	173	0	281	454
At 31 March 2011	1,460	0	1,649	3,109
Carrying Amount at 1 April 2010	297	7	410	714
Carrying Amount at 31 March 2011	549	217	165	931
Asset Financing				
Owned	549	217	165	931
Carrying Amount at 31 March 2012	549	217	165	931

9. Financial Instruments

As the majority of the cash requirements of CCW are met through Grant-in-Aid provided by the Welsh Government, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. CCW is not exposed to significant liquidity risk.

Interest rate risk

All interest received on our bank accounts is repayable to the Welsh Government, or to the European Union in the case of funds provided by the European Union. CCW has no borrowings. CCW is therefore not exposed to interest rate risk.

Credit risk

CCW is exposed to credit risk to the extent of non-performance by its counterparties in respect of receivables. As the majority of CCW's counterparties are other public sector bodies the credit risk is considered to be minimal.

Foreign currency risk

CCW undertakes foreign currency transactions to convert the grant received from the European Union LIFE+ fund towards the Anglesey and Llyn Fens Project from Euro to Sterling. CCW will be exposed to an exchange rate risk between the time that it calculates a grant claim from a sterling cost base until the time that the grant is paid in Euros and converted into sterling. This foreign currency risk is not considered material in the context of the overall activity of CCW.

Long term agreement risk

CCW has entered into long term agreements with the Welsh European Funding Office and with the European Union to deliver EU funded projects. Under these agreements CCW could be liable to repay agreed funding where European Auditors are not satisfied with how the funding has been utilised. This applies to work undertaken by CCW and also by our third sector partners. Systems have been put in place to ensure that this risk is minimised and is part of a continual assessment process. At present this is being managed and is not considered material.

10. Assets Held For Sale

On 31 March 2012 no assets meeting the criteria of IFRS5 were held.

11. Inventories

	31 March 2012	31 March 2011
	£000	£000
Stock at Ynys Las Shop	7	7
Total	<u><u>7</u></u>	<u><u>7</u></u>

12. Trade receivables and other current assets

	31 March 2012	31 March 2011
	£000	£000
Amounts falling due within one year		
Trade Receivables	156	210
Provision for Doubtful Debt	0	(2)
Prepayments and Accrued Income	3,420	1,992
Deposits and Advances	206	32
Other Receivables	4	1
Total	<u>3,786</u>	<u>2,233</u>
Analysis of receivables		
Other Central Government Bodies	1,985	982
Local Authorities	177	338
Bodies External to Government	1,624	913
Total	<u>3,786</u>	<u>2,233</u>

Accrued income includes £2.512m of European Funding (£0.695m at 31 March 2011)

13. Cash and cash equivalents

	31 March 2012	31 March 2011
	£000	£000
Balance at 1 April	990	1,830
Net Change in Cash and Cash Equivalent Balances	545	(840)
Balance at 31 March	<u>1,535</u>	<u>990</u>
The following balances were held at 31 March		
Government Banking Service. CCW General Account	1,529	624
Government Banking Service. LIFE+ Account	0	360
Cash in hand	6	6
Balance at 31 March	<u>1,535</u>	<u>990</u>

14. Trade payables and other current liabilities

	31 March 2012	31 March 2011
	£000	£000
VAT	5	42
Other Taxation and Social Security	11	5
Trade Payables	654	566
Other Accruals and Deferred Income	674	117
	1,344	730
Other liabilities: Untaken Staff Leave	518	463
Total	<u>1,862</u>	<u>1,193</u>
Analysis of Payables		
Other Central Government Bodies	302	218
Local Authorities	273	53
Bodies External to Government	1,287	922
Total	<u>1,862</u>	<u>1,193</u>

15. Provisions for liabilities and charges

15.1

	31 March 2012			31 March 2011
	£000 Staff	£000 Trade	£000 Total	£000 Total
Balance at 1 April 2011	1,346	0	1,346	831
Additional provision provided in the year	127	300	427	768
Provisions used in the year	(314)	0	(314)	(248)
Increase in provision due to lower discount rate	2	0	2	(20)
Unwinding of discount	31	0	31	15
Balance at 31 March 2012	1,192	300	1,492	1,346

A provision has been made for the annual compensation payments to be made for staff who left CCW in March 2006, in March 2010, and during 2010/11 under the Early Retirement Programmes. These payments will remain in force until each individual reaches pensionable age of 60 (last payment due in 2021). A provision has also been made for staff who will leave during 2012/13 under the 2011/12 Voluntary Exit Scheme. This provision represents the estimated future cost to CCW, calculated assuming an annual increase of 5.2% in the payments made (3.1% for 10/11). The estimated payments have been discounted by the Treasury discount rate of 2.8% (2.9% for 2010/11).

A provision of £300k has been created for liabilities under existing agreements, based on estimated costs. Expenditure should be incurred during 2012-13

	31 March 2012 £000	31 March 2011 £000
Provisions - Current Liabilities	648	315
Provisions - Non-current Liabilities	844	1,031
Total	1,492	1,346

15.2 Analysis of expected timing of discounted flows

Between April 2012 to March 2013	648
Between April 2013 to March 2016	576
Between April 2016 and March 2021	267
Between April 2021 and March 2026	1
Total Provision at 31 March 2012	1,492

16. Capital commitments

Contracted capital commitments at 31 March 2012 not otherwise included in these financial statements.

	31 March 2012 £000	31 March 2011 £000
Property Plant & Equipment		
Freehold Buildings	0	2
Plant & Machinery	45	9
Transport Equipment	0	15
Infrastructure Assets	0	2
Leasehold Improvements	0	1
Total	45	29
Intangible Assets		
Information Technology -Software Licences	12	41
Other Licences	0	9
Total	12	50

17. Commitments under Leases

17.1 Operating leases

Total future minimum total lease payments under operating leases are given in the table below for each of the following periods.

	31 March 2012			31 March 2011
	£000	£000	£000	£000
Obligations under operating leases are:				
	Land	Buildings	TOTAL	TOTAL
Land and Buildings				
Not later than one year	70	823	893	1,010
Later than one year and not later than five years	255	2,378	2,633	2,356
Later than five years	1,778	2,603	4,381	5,623
Total value of obligations	2,103	5,804	7,907	8,989
Other Operating Leases				
Not later than one year	32			7
Later than one year and not later than five years	53			0
Later than five years	0			0
Total value of obligations	85			7

17.2 Finance leases

CCW has no finance leases.

18. Other financial commitments

CCW has entered into non-cancellable contracts (which are not leases or PFI contracts) for Purchases , Land Management Agreements and Grants. The total payments to which CCW is committed at 31 March 2012, are as follows.

	31 March 2012	31 March 2011
	£000	£000
Not later than one year	8,787	8,220
Later than one year and not later than five years	4,851	5,676
Later than five years	550	536
Present value of obligations	14,188	14,432

19. Contingent Liabilities

CCW has no contingent liabilities at 31 March 2012

20. Movement on Reserves

20.1 Movement on Revaluation Reserve

	2011/12	2010/11
	£000	£000
Balance at 1st April	720	778
Net gain/(loss) on indexation of revalued property		
Charged to Statement of Comprehensive Net Expenditure	0	(23)
Transferred to SoCNE Reserve	0	(35)
Disposal of revalued property. Balance transferred to SoCNE Reserve	(103)	0
Five year revaluation of freehold and leasehold buildings and dwellings :		
Revaluation Loss against previous gain	(150)	0
Revaluation Gain	<u>1,961</u>	<u>0</u>
Total Balance on Reserve at 31 March	<u>2,428</u>	<u>720</u>

20.2 Movement on SoCNE Reserve

	2011/12	2010/11
	£000	£000
Balance at 1st April	11,090	11,624
Correction to balance brought forward	0	(7)
Transfers between reserves	0	0
Transfer to Revaluation Reserve: Five year revaluation	(1,961)	0
Disposal surplus on Revaluation Reserve	103	35
Net Expenditure	(41,261)	(43,885)
Revenue Grant in Aid and other grants from WG	43,273	41,564
Capital Grant in Aid from WG	<u>1,360</u>	<u>1,759</u>
Total Balance on Reserve at 31 March	<u>12,604</u>	<u>11,090</u>

21. Events after the reporting period

On 22 May 2012 the Environment Minister confirmed that the Welsh Government would be proceeding with the development of a single body to manage Wales' natural resources and replace the Countryside Council for Wales, the Environment Agency and the Forestry Commission. The single body is due to come into being on 1 April 2013.

This has no impact on the 2011/12 accounts.

22. Related Parties

The Countryside Council for Wales is a Welsh Government Sponsored Body.

The Welsh Government is regarded as a related party. During the year the Countryside Council for Wales has had various material transactions with the Welsh Government and with other entities for which the Welsh Government is regarded as the parent department:-

- Environment Agency (Wales)
- Forestry Commission (Wales)
- Snowdonia National Park Authority
- Brecon Beacons National Park Authority
- Pembrokeshire National Park Authority
- Welsh Local Authorities

In addition, the Countryside Council for Wales has had a small number of transactions with other Government Departments and other central government bodies. Most of these transactions have been with Natural England and DEFRA.

The Countryside Council for Wales, Natural England, Scottish National Heritage and the Department of Environment in Northern Ireland execute their joint functions through the Joint Nature Conservation Committee and provide funding for the Committee on an agreed proportionate basis.

During the year the Countryside Council for Wales, in the normal course of its business, entered into material transactions with the following organisations in which Council Members, members of the key management staff or other related parties have an interest.

22a. Chair

Mr Morgan Parry is a Director of JNCC and the JNCC Support Co. Ltd.

During the year the following transactions took place with the entity:

	£000
Expenditure	40

22b Council Members

Dr Ieuan Joyce is a member of the JNCC and a Director of the JNCC Support Co Ltd

During the year the following transactions took place with the entity:

	£000
Expenditure	40

Dr Ieuan Joyce is a member of the Advisory Committee for Releases to the Environment - DEFRA

During the year the following transactions took place with the entity:

	£000
JNCC Grant in Aid	776
Income	54
of which was owed at year end	16

Dr Ieuan Joyce is a trustee of Elan Valley Trust

During the year the following transactions took place with the entity:

	£000
Expenditure	11
Grants	6

Mr Patrick O'Reilly is a committee member of the Orchid Study Group associated with the National Botanic Garden of Wales

During the year the following transactions took place with the National Botanic Garden of Wales:

	£000
Expenditure	18
Grants	19

Mr Alan Underwood is a Director / Trustee of the Wales Council for Voluntary Action (WCVA).

During the year the following transactions took place with the entity:

	£000
Expenditure	84

Mr Alan Underwood's wife is on the board of the Brecon Beacons National Park Authority.

During the year the following transactions took place with the entity:

	£000
Expenditure	10
Grants	104
Income	3

Mr Alan Underwood's wife is on the board of the Powys and Brecon Beacons National Park Environmental Record Centre Ltd.

During the year the following transactions took place with the entity:

	£000
Expenditure	23
Grants	15

Dr Susan Gubbay undertakes consultancy work for CCW

During the year the following transactions took place with Dr Gubbay:

	£000
Expenditure	4

Mr Andy Middleton is a Project Partner of Coed Cymru

During the year the following transactions took place with the entity:

	£000
Grants	32

Ms Lynnette Thomas is Associate Director of Planning at Cardiff University.

During the year the following transactions took place with the Cardiff University:

	£000
Grants	9

Dr Dyfed Elis-Gruffydd undertakes copywriting work for CCW

During the year the following transactions took place with Dr Elis-Gruffydd

	£000
Expenditure	8
which was owing at year end.	

22c CHIEF EXECUTIVE

Mr Roger Thomas is a Trustee of Tir Coed.

During the year the following transactions took place with the entity:

	£000
Expenditure	31
Grants	20

Mr Roger Thomas is a Trustee of Ponds Conservation Trust

During the year the following transactions took place with the entity:

	£000
Expenditure	8
Grants	18

Mr Roger Thomas is a Board member of Cynnal Cymru

During the year the following transactions took place with the entity:

	£000
Grants	6

Mr Roger Thomas is the Chair of Coed Cymru Cyf

During the year the following transactions took place with the entity:

	£000
Grants	32

22d SENIOR MANAGEMENT

Dr David Worrall's partner Dr Madeleine Havard is a Trustee & Chair of Wales Environment Link

During the year the following transactions took place with the entity:

	£000
Grants	33

Dr David Worrall's partner Dr Madeleine Havard is a Board Member for Wales of the Environment Agency

During the year the following transactions took place with the entity:

	£000
Expenditure	437
Income	41
Grant	225
of which was owing at year end	225

Dr David Parker is a Director of Plantlife International Ltd

During the year the following transactions took place with the entity:

	£000
Expenditure	46
Grants	100

Dr David Parker is a member of the Natural Environment Panel for The National Trust

During the year the following transactions took place with the entity:

	£000
Expenditure	283
Grants	115

Mr Tim Jones is a Board member of Groundwork North Wales

During the year the following transactions took place with the entity:

	£000
Grants	252
of which was owing at year end	17