

LUDGVAN PARISH COUNCIL

This is to notify you that the Monthly Meeting of Ludgvan Parish Council will be held on Wednesday 17th May, 2017 in the Oasis Childcare Centre, Lower Quarter, Ludgvan commencing at 7pm.

S. P. Hudson

S P Hudson
Parish Clerk
12/05/2017

ANNUAL PARISH COUNCIL AGENDA:

Page No.

Public Participation Period (if required)

- 1. Appointment of Chair**
- 2. Appointment of Vice Chair**
- 3. Apologies for absence**
- 4. Minutes of the Monthly Parish Council Meeting on Wednesday 12th April 2017**
- 5. Declarations of interest in Items on the Agenda**
- 6. Dispensations**
- 7. Items to be considered under Standing Order 5(j)**
 - (a)** Review of the terms of reference for committees;
 - i. Accounts & Audit Working Party
 - ii. Employment Committee
 - iii. Allotment Committee
 - iv. Neighbourhood Plan Committee
 - (b)** Appointment of members to existing committees;
 - i. Accounts & Audit Working Party
 - ii. Employment Committee
 - iii. Allotment Committee
 - iv. Neighbourhood Plan Committee
 - (c)** Appointment of any new committees in accordance with standing order 4.
 - (d)** Review and adoption of appropriate standing orders and financial regulations;
 - i. Review Standing Orders
 - ii. Review Financial Regulations
 - (e)** Review of representation on or work with external bodies and arrangements for reporting back;
 - i. Oasis Centre Management Committee
 - (f)** Review of inventory of land and assets including buildings and office equipment;
 - i. To approve the asset register
 - (g)** Confirmation of arrangements for insurance cover in respect of all insured risks;
 - i. To confirm this as part of the function of the Accounts & Audit Working Party
 - (h)** Review of the council's and/or staff subscriptions to other bodies;
 - i. CALC

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<ul style="list-style-type: none"> ii. Campaign to Protect Rural England iii. Society of Local Council Clerks 	
(i) Review of the council's complaints procedure;	61-62
(j) Review of the council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998;	63-67
(k) Review of the council's policy for dealing with the press/media;	
(l) Determining the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council.	
8. <u>Cornwall Council – Planning Applications - For decision</u>	
(a) PA17/03059 - Trenowin Farm Ludgvan Cornwall TR20 8BL - Change of use of single storey office/warehouse building to 1 no. 2 storey semidetached dwelling and 1 no. single storey annex with demolition of roof structure and construction of new first storey and roof. New amenity space and private drive created out of surroundings - Mr Chris Trehella	
(b) PA17/02246 - Newtown Lane Long Rock Cornwall - Two new light industrial units and office accommodation with associated car parking and storage compound areas - Mr A Davey	
(c) PA17/03201 - Strawberry Fields Crowlas Cornwall TR20 8BH - Construction of 14 dwellings (3 affordable and 11 open market) and associated works - Mr B Lonsdale Kingfisher Development	
(d) PA17/02335 - Moratan Blowing House Hill Ludgvan TR20 8AW - Erection of annexed accommodation - Mrs P Leppard	
(e) PA17/03202 - Glenspey A30 Between The Lamb And Flag And Griggs Hill Rose An Grouse Canonstown - Proposed boat store with room above in the roof for an annexe -Mr And Mrs Turner	
(f) PA17/01764 - Land At Eglos Farm Castle Road Ludgvan Cornwall - Change of use of land for the siting of 5 no. glamping pods for tourism accommodation with associated works - Mr Andrew Wallis	
(g) PA17/02329 - Gonew View Access Track From Carniscoe Road To Gonew Viscoe Lelant Downs TR27 6NH - Retention of wooden horse stable containing two horse boxes and a storage area, and a stand-alone wooden tack room - Mr U Gerecke	
(h) PA17/04013 - Pets At Home Unit 1 Land South Of B And Q Eastern Green - Application for Advertisement consent for various signage for Pets at Home - Pets At Home PLC	
(i)	
9. <u>Clerk's Report</u>	
(a) Annual Governance Statement & Accounts	
<ul style="list-style-type: none"> i. Annual Governance Statement ii. Financial Statements & supporting schedules iii. Internal Audit Report iv. Date for the commencement of the Period for the Exercise of Public Rights v. Earmarked Reserves 	68-81 82-93 94-95
(b) Review and re-approval of current Direct Debits:	
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(c) Review of bank mandate	96
(d) Long Rock Allotments	

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LUDGVAN PARISH COUNCIL - 17TH MAY 2017

The Council's Committees

The purpose of this report is to review the Terms of Reference of each Committee or Working Party, elect Members to them and to assess whether any other Committees or Working Party's are required.

Terms of Reference:

The current terms of reference for the Council's various committees and working parties are attached to this report.

Members are requested to review and suggest any amendments they feel necessary including the number of Councillors on each.

In respect of the Allotments Committee its remit is advisory so it is suggested that it is re-designated as a Working Party.

It is RECOMMENDED that:

- (a) The Allotments Committee is re-designated as a Working Party;**
- (b) Subject to any amendments the Terms of Reference for each body are accepted.**

Membership:

Currently the number of councillors on each body are as follows:

- i. Accounts & Audit Working Party - 3
- ii. Employment Committee - 3
- iii. Allotment Committee -3
- iv. Neighbourhood Plan Committee - 5

It is RECOMMENDED that:

Nominations for each Committee are sought and if required a vote is taken to establish Membership

New Committees:

Members views are requested on whether any additional Committees or Working Party's are needed.

LUDGVAN PARISH COUNCIL

ACCOUNTS & AUDIT WORKING PARTY:

TERMS OF REFERENCE:

The Working Party will meet as and when required and its membership and terms of reference will be reviewed at each Annual Meeting of the Council.

Its duties and responsibilities will encompass the following:

1. To review and make recommendations to Council in respect of the charges made for Council services.
2. To formulate budget proposals by the end of November each year to allow Council to set the Precept.
3. To make recommendations in respect of the appointment of the Council's internal auditor.
4. To assess the impact on legislative changes affecting local government finance and report back to Council.
5. To review the councils risk assessment and Health & Safety Policy Statement on an annual basis and report back to Council.
6. To review and advise the Council on the adequacy of insurance cover and the sums insured.

LUDGVAN PARISH COUNCIL

EMPLOYMENT COMMITTEE:

TERMS OF REFERENCE:

The Committee will meet as and when required and its membership and terms of reference will be reviewed at each Annual Meeting of the Council.

Its duties and responsibilities will encompass the following:

1. To act as the Council's Disciplinary Panel
2. To act as the Council's Grievance Panel
3. To assess and report to Council, with recommendations, as appropriate, in respect of any employment or employment law related issue that may arise which affects the Council or its employees.

LUDGVAN PARISH COUNCIL

ALLOTMENT COMMITTEE

TERMS OF REFERENCE

GENERAL:

- To act as a consultative and advisory body to the Parish Council on any matter affecting the provision of allotments in the Parish.

SPECIFIC:

- To review the tenancy agreement currently in place in the light of current best practice and make recommendations to the Parish Council regarding any changes that may be considered necessary.
- To develop policies in respect of those tenancy agreement clauses that may require interpretation and submit them to the Parish Council for adoption.
- To develop any other policies that are required and submit them to the Parish Council for adoption.
- To assess any maintenance requirements at the allotment sites and to produce an annual maintenance programme for the Parish Council to consider.
- To comment on any proposed rent increases proposed by the Parish Council.
- To act as arbiter, in the first instance, if there are disputes between tenants that have not been resolved by mediation. The Parish Council would act as an Appeal Body in these instances.
- To assess the impact of new legislation, Government or Cornwall Council policies that may impact on the provision of allotments in the Parish and make recommendations to the Parish Council as appropriate.
- To develop an inspection regime with associated remedial actions to ensure that plots are well maintained.
- To investigate and implement best practice where applicable and appropriate.

**LUDEVAN PARISH COUNCIL - NEIGHBOURHOOD
DEVELOPMENT PLAN COMMITTEE**

TERMS OF REFERENCE

1. PREAMBLE

In any instance where these Terms of Reference are silent the Council's Standing Orders will apply.

The Committee will sit until the Neighbourhood Development Plan (NDP) has gone to referendum after which the Committee will be disbanded.

2. MEMBERSHIP

The Committee will consist of:

[5] Councillors appointed by Council;

[7] Non Councillors appointed by co-option.

3. CHAIR

A Chair and Vice Chair should be elected at the first meeting, they need not be Councillors.

4. TERM OF OFFICE

Councillors appointed to the Committee will only be re-appointed at the Annual Meeting following an election, or as required should there be resignations.

Non Councillors will sit on the Committee until it is disbanded.

5. VOTING RIGHTS

Decisions should, whenever possible, be made by consensus, if that is not possible and a vote is required only Councillors may vote as by virtue of s.13(1) and (7) of the Local Government and Housing Act 1989, non-councillor members of committees and sub-committees do not have voting rights.

In the event of a tied vote the matter will be referred to Full Council.

6. DELEGATED POWERS

The powers delegated to the Committee are as follows:

- a) to recommend to Council a Project Plan to deliver the NDP by the end of 2017 giving due regard to the work already undertaken;
- b) to engage with the public, relevant experts and other interested parties as necessary to ensure that the NDP is delivered in accordance with the agreed Project Plan;
- c) to recommend to Council draft policies for inclusion in the NDP;
- d) to draft a NDP and all required supporting documentation that will meet both the Basic Conditions and Legal Requirements as set out in Legislation for approval by Council prior to submission;
- e) to submit grant claims to support NDP activities;
- f) to approve expenditure from the NDP budget provided by Council;
- g) to set up and receive reports from any Advisory Working Parties deemed necessary to deliver the NDP.

7. ADVISORY WORKING PARTIES

Advisory Working Parties (AWP's) can be formed to deal with detailed issues. Previously groups dealing with Housing, the Natural Environment & Transport, Roads, Traffic & Infrastructure were in place.

AWP's may consist of Councillors and/or non-Councillors (not necessarily NDP Committee Members) and meet as required. They would have no decision making powers and would report their findings and suggestions to the NDP Committee for approval.

For the avoidance of doubt there is no need for AWP's to meet in public.

8. MEETINGS

The conduct of meetings will be governed by the Standing Orders of the Council other than:

- a. normally meetings will be held at 7pm on the first Tuesday of each month;
- b. the public participation period shall be 10 minutes at the start of the meeting (if required);
- c. individual members of the public will be limited to 2 minutes each;
- d. a quorum (of councillors) shall be 3 and for the meeting as a whole 5;
- e. should the meeting be inquorate in respect of Councillors discussions can be held but any decisions would take the form of recommendations to the next Council meeting.

9. MINUTES

Minutes will be reported to the next meeting of Council and will be approved by vote at the subsequent meeting of the Committee and be published on the Council's website.

10. CODE OF CONDUCT

The Code of Conduct (the Code) applies to all Councillors and it is a requirement, in the interest of transparency, that all non-Councillor Members of the Committee will complete a declaration of interests and will abide by the Code.

Code of Conduct complaints against Councillors will be dealt with by the Monitoring Officer at Cornwall Council.

Complaints against non-Councillors will be dealt with by the Council and could result in the expulsion of the non-Councillor from the Committee.

11. RELATIONS WITH THE PRESS & OTHER [INCLUDING SOCIAL] MEDIA

All media statements must be authorised by full Council and made either by or in the name of the Chair of the Council.

Committee members should not make statements that either purport to be or could be construed as being made on behalf of the Committee or Council.

Failure to comply with these rules may lead to expulsion from the Committee.

LUDGVAN PARISH COUNCIL - 17TH MAY 2017

Review of Standing Orders:

Background:

Standing orders are the written rules of a local council. They are used to confirm a council's internal organisational, administrative and procurement procedures and procedural matters for meetings. They are not the same as the policies of a council but they may refer to them. A local council must have standing orders for the procurement of contracts.

Meetings of full council, councillors, the Responsible Financial Officer and Proper Officer are subject to many statutory requirements. A council should have standing orders to confirm those statutory requirements. A council should have standing orders to control the number, place, quorum, notices and other procedures for committee and sub-committee meetings because these are subject to fewer statutory requirements. If it does not, committees and sub-committees may adopt their own standing orders.

Model standing orders that are in bold type contain statutory requirements. It is recommended that councils adopt them without changing them. Other model standing orders not in bold are designed to help councils operate effectively but do not contain statutory requirements so they may be adopted as drafted or amended to suit a council's needs. For convenience, the word "councillor" is used in model standing orders and includes a non-councillor with or without voting rights unless otherwise stated.

A model standing order that includes brackets like this '()' requires information to be inserted by a council. A model standing order that includes the term 'OR' provides alternative options for a council to choose from when determining standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the Responsible Financial Officer.

Ludgvan Standing Orders:

The Council adopted Model Standing Orders some years ago and subject to minor amendments they have remained largely unchanged.

The National Association of Local Councils (NALC) have suggested amended wording in respect of the Code of Conduct which are shown as tracked changes in the following pages.

In addition Cornwall Council's Monitoring Officer has suggested the following addition as a result of the number of alleged breaches being reported to the Standards Board:

All councillors shall undertake training in the Code of Conduct within six months of the delivery of their Declaration of Acceptance of Office.

It is RECOMMENDED that:

- (a) The amended Standing Orders are adopted and**
- (b) The additional wording regarding training be included**

LUDGVAN PARISH COUNCIL

STANDING ORDERS

APPROVED MAY 17TH 2017

Minute Ref:

List of standing orders

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1. Rules of debate at meetings

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chairman of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chairman of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chairman of the meeting, is expressed in writing to the chairman.
- h A councillor may move an amendment to his own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chairman.
- j Subject to standing order 1(k) below, only one amendment shall be moved and debated at a time, the order of which shall be directed by the chairman of the meeting.
- k One or more amendments may be discussed together if the chairman of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate of the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.

- o Unless permitted by the chairman of the meeting, a councillor may speak once in the debate on a motion except:
 - i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since he last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. in exercise of a right of reply.

- p During the debate of a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which he considers has been breached or specify the other irregularity in the proceedings of the meeting he is concerned by.

- q A point of order shall be decided by the chairman of the meeting and his decision shall be final.

- r When a motion is under debate, no other motion shall be moved except:
 - i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory requirements.

- s Before an original or substantive motion is put to the vote, the chairman of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived his right of reply.

- t Excluding motions moved under standing order 1(r) above, the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 5 minutes without the consent of the chairman of the meeting.

2. Disorderly conduct at meetings













- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chairman of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chairman of the meeting to moderate or improve their conduct, any councillor or the chairman of the meeting may move that the person be no longer heard or excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) above is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. Meetings generally

- Full Council meetings
- Committee meetings
- Sub-committee meetings

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost. No one may bring alcohol into the Council chamber.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice.**
- ■ d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Members of the public may make representations during the public participation period; they may answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda at the discretion of the Chairman.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) above shall not exceed 15 minutes unless directed by the chairman of the meeting.
- g Subject to standing order 3(f) above, a member of the public shall not speak for more than 5 minutes.
- h In accordance with standing order 3(e) above, a question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given.
- i A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chairman of the

meeting may at any time permit a person to be seated when speaking.

- j A person who speaks at a meeting shall direct his comments to the chairman of the meeting.
- k Only one person is permitted to speak at a time. If more than one person wants to speak, the chairman of the meeting shall direct the order of speaking.
-   ~~l **Photographing, recording, broadcasting or transmitting the proceedings of a meeting by any means is not permitted without the Council's prior written consent.**~~
-   m **The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.**
-  n **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chairman of the Council may in his absence be done by, to or before the Vice-Chairman of the Council (if any).**
-  o **The Chairman, if present, shall preside at a meeting. If the Chairman is absent from a meeting, the Vice-Chairman, if present, shall preside. If both the Chairman and the Vice-Chairman are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
-    p **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors or councillors with voting rights present and voting.**
-    q **The chairman of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise his casting vote whether or not he gave an original vote.**
See standing orders 5(i) and (j) below for the different rules that apply in the election of the Chairman of the Council at the annual meeting of the council.
- r **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave his vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.
- s The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;
 - ii. the names of councillors present and absent;
 - iii. interests that have been declared by councillors and non-councillors with voting rights;
 - iv. whether a councillor or non-councillor with voting rights left the meeting when

- matters that they held interests in were being considered;
- v. if there was a public participation session; and
- vi. the resolutions made.



- t **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on his right to participate and vote on that matter.**



- u **No business may be transacted at a meeting unless at least one-third of the whole number of members of the council are present and in no case shall the quorum of a meeting be less than three.**

See standing order 4d(viii) below for the quorum of a committee or sub-committee meeting.



- v **If a meeting is or becomes inquorate no business shall be transacted** and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.

- w A meeting shall not exceed a period of 4 hours.

4. Filming & Recording of Meetings

- a Whilst a meeting of the Council, its committees or sub committees is open to the public, any person, if present, may :
 - i) film, photograph or make an audio recording of a meeting;
 - ii) use any other means for enabling persons not present to see or hear proceedings at a meeting as it takes place or later;
 - iii) report or comment on the proceedings in writing during or after a meeting or orally report or comment after the meeting.
- b Oral reporting, commentary or broadcasting is not permitted during any part of a meeting of the council, its committees and sub committees.
- c An individual must be present and able to use their equipment in order to film, photograph or audio record a meeting. There will be no opportunity to report on any part of the meeting where the council has resolved to exclude the press and public.
- d Disruptive behaviour
 - i) No filming, photographing or audio recording of a meeting should be carried out in such a way as to disrupt the proceedings of the meeting.
 - ii) If person(s) disregard the request of the chairman of the meeting to moderate or improve their behaviour, any councillor or the chairman of the meeting may move that the person be instructed to cease filming, photographing or audio recording. The motion, if seconded, shall be put to the vote without discussion.
 - iii) If a resolution under standing order 31 d ii) above is ignored, the chairman of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.
- e Members of the Council recording meetings are reminded of their obligations under the Council's Code of Conduct in respect of confidential matters.

5. Committees and sub-committees

- a **Unless the council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the council.**
- c **Unless the council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The council may appoint standing committees or other committees as may be necessary, and:
 - i. shall determine their terms of reference;
 - ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of full council;
 - iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
 - iv. shall, subject to standing orders 4(b) and (c) above, appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c) above, appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer 2 days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chairman of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chairman at the first meeting of the committee;
 - viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which shall be no less than three;
 - ix. shall determine if the public may participate at a meeting of a committee;
 - x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
 - xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
 - xii. may dissolve a committee.

6. Ordinary council meetings

- a In an election year, the annual meeting of the council shall be held on or within 14 days following the day on which the new councillors elected take office.**
- b In a year which is not an election year, the annual meeting of a council shall be held on such day in May as the council may direct.**
- c If no other time is fixed, the annual meeting of the council shall take place at 7:30pm.**
- d In addition to the annual meeting of the council, at least three other ordinary meetings shall be held in each year on such dates and times as the council directs.**
- e The first business conducted at the annual meeting of the council shall be the election of the Chairman and Vice-Chairman (if any) of the Council.**
- f The Chairman of the Council, unless he has resigned or becomes disqualified, shall continue in office and preside at the annual meeting until his successor is elected at the next annual meeting of the council.**
- g The Vice-Chairman of the Council, if any, unless he resigns or becomes disqualified, shall hold office until immediately after the election of the Chairman of the Council at the next annual meeting of the council.**
- h In an election year, if the current Chairman of the Council has not been re-elected as a member of the council, he shall preside at the meeting until a successor Chairman of the Council has been elected. The current Chairman of the Council shall not have an original vote in respect of the election of the new Chairman of the Council but must give a casting vote in the case of an equality of votes.**
- i In an election year, if the current Chairman of the Council has been re-elected as a member of the council, he shall preside at the meeting until a new Chairman of the Council has been elected. He may exercise an original vote in respect of the election of the new Chairman of the Council and must give a casting vote in the case of an equality of votes.**
- j Following the election of the Chairman of the Council and Vice-Chairman (if any) of the Council at the annual meeting of the council, the business of the annual meeting shall include:**
 - i. In an election year, delivery by the Chairman of the Council and councillors of their acceptance of office forms unless the council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chairman of the Council of his acceptance of office form unless the council resolves for this to be done at a later date;**

- ii. Confirmation of the accuracy of the minutes of the last meeting of the council;
- iii. Receipt of the minutes of the last meeting of a committee;
- iv. Consideration of the recommendations made by a committee;
- v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
- vi. Review of the terms of reference for committees;
- vii. Appointment of members to existing committees;
- viii. Appointment of any new committees in accordance with standing order 4 above;
- ix. Review and adoption of appropriate standing orders and financial regulations;
- x. Review of arrangements, including any charters and agency agreements, with other local authorities and review of contributions made to expenditure incurred by other local authorities;
- xi. Review of representation on or work with external bodies and arrangements for reporting back;
- xii. In an election year, to make arrangements with a view to the council becoming eligible to exercise the general power of competence in the future;
- xiii. Review of inventory of land and assets including buildings and office equipment;
- xiv. Confirmation of arrangements for insurance cover in respect of all insured risks;
- xv. Review of the council's and/or staff subscriptions to other bodies;
- xvi. Review of the council's complaints procedure;
- xvii. Review of the council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998;
- xviii. Review of the council's policy for dealing with the press/media; and
- xix. Determining the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council.

7. Extraordinary meetings of the council and committees and sub-committees

- a The Chairman of the Council may convene an extraordinary meeting of the council at any time.**
- b If the Chairman of the Council does not or refuses to call an extraordinary meeting of the council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the council. The public notice giving the time, place and agenda for such a meeting must be signed by the two councillors.**
- c The chairman of a committee or a sub-committee may convene an extraordinary meeting of the committee or the sub-committee at any time.
- d If the chairman of a committee or a sub-committee does not or refuses to call an extraordinary meeting within 7 days of having been requested by to do so by 2 members of the committee or the sub-committee, any 2 members of the committee and the sub-committee may convene an extraordinary meeting of a committee and a sub-committee.

8. Previous resolutions

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least 2 councillors to be given to the Proper Officer in accordance with standing order 9 below, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) above has been disposed of, no similar motion may be moved within a further six months.

9. Voting on appointments

- a Where more than two persons have been nominated for a position to be filled by the council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chairman of the meeting.

10. Motions for a meeting that require written notice to be given to the Proper Officer

- a A motion shall relate to the responsibilities of the meeting which it is tabled for and in any event shall relate to the performance of the council's statutory functions, powers and obligations or an issue which specifically affects the council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least 7 clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b) above, correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) above is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it in writing to the Proper Officer so that it can be understood at least 4 clear days before the meeting.
- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chairman of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f Subject to standing order 9(e) above, the decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded in a book for that purpose and numbered in the order that they are received.
- h Motions rejected shall be recorded in a book for that purpose with an explanation by the Proper Officer for their rejection.

11. Motions at a meeting that do not require written notice

- a. The following motions may be moved at a meeting without written notice to the Proper Officer;
 - i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion to a particular committee or sub-committee;
 - v. to appoint a person to preside at a meeting;
 - vi. to change the order of business on the agenda;
 - vii. to proceed to the next business on the agenda;
 - viii. to require a written report;
 - ix. to appoint a committee or sub-committee and their members;
 - x. to extend the time limits for speaking;
 - xi. to exclude the press and public from a meeting in respect of confidential or sensitive information which is prejudicial to the public interest;
 - xii. to not hear further from a councillor or a member of the public;
 - xiii. to exclude a councillor or member of the public for disorderly conduct;
 - xiv. to temporarily suspend the meeting;
 - xv. to suspend a particular standing order (unless it reflects mandatory statutory requirements);
 - xvi. to adjourn the meeting; or
 - xvii. to close a meeting.

12. Handling confidential or sensitive information

- a The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential or sensitive information which for special reasons would not be in the public interest.
- b Councillors and staff shall not disclose confidential or sensitive information which for special reasons would not be in the public interest.

13. Draft minutes

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.
- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i) above.
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chairman of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chairman of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, he shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chairman of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but his view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e Upon a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

14. Code of conduct and dispensations

See also standing order 3(t) above.

- a. All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the council.
- b. Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has a disclosable pecuniary interest. He may return to the meeting after it has considered the matter in which he had the interest.
- c. Unless he has been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which he has another interest if so required by the council's code of conduct. He may return to the meeting after it has considered the matter in which he had the interest.
- d. Dispensation requests shall be in writing and submitted to the Proper Officer as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.
- e. A decision as to whether to grant a dispensation shall be made by the Proper Officer and that decision is final.
- f. A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g. Subject to standing orders 13(d) and (f) above, dispensations requests shall be considered by the Proper Officer before the meeting or, if this is not possible, at the start of the meeting for which the dispensation is required.
- h. A dispensation may be granted in accordance with standing order 13(e) above if having regard to all relevant circumstances the following applies:
 - i. without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business or
 - ii. granting the dispensation is in the interests of persons living in the council's area or
 - iii. it is otherwise appropriate to grant a dispensation.

~~15. Code of conduct complaints~~

- ~~a — Upon notification by the Unitary Council that it is dealing with a complaint that a councillor or non-councillor with voting rights has breached the council's code of conduct, the Proper Officer shall, subject to standing order 11 above, report this to the council.~~
- ~~b — Where the notification in standing order 14(a) above relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of Council of this fact, and the Chairman shall nominate another staff member to assume the duties of the Proper Officer in relation to the complaint until it has been determined (and the council has agreed what action, if any, to take in accordance with standing order 14(d) below.~~
- ~~c — The council may:
 - ~~i. provide information or evidence where such disclosure is necessary to progress an investigation of the complaint or is required by law;~~
 - ~~ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;~~~~
- ~~d — Upon notification by the Unitary Council that a councillor or non-councillor with voting rights has breached the council's code of conduct, the council shall consider what, if any, action to take against him. Such action excludes disqualification or suspension from office.~~

14. Code of Conduct, Complaints and Dispensations

General

- a The Council has adopted the Cornwall Code of Conduct for City, Community, Parish and Town Councils which will apply to all councillors and members of the public co-opted to serve on Committees and sub Committees of the Council in respect of the entire meeting.

All interests arising from the Code of Conduct adopted by the Council will be recorded in the minutes giving the existence and nature of the interest.

- b Members must have particular regard to their obligation to record and leave the room for certain matters in which they have an interest as defined by the Code of Conduct or by relevant legislation.
- c The Council shall maintain for public inspection, a Register of Members' interests that is compliant with the Code of Conduct and with relevant legislation.

Members and the Code of Conduct

- d All councillors and members of the public co-opted to serve on Council committees and sub committees shall observe the Code of Conduct adopted by the Council.

- e All councillors and members of the public co-opted to serve on Council committees and sub committees shall maintain a Register of Disclosable Pecuniary Interests, and must update their register by notifying the Monitoring Officer and the Clerk of any changes within 28 days.
- f All councillors shall undertake training in the code of conduct within 6 months of the delivery of their declaration of acceptance of office.
- g Unless granted a dispensation, a councillor or non-councillor with voting rights who has registered a Disclosable Pecuniary Interest in relation to any item of business being transacted at a meeting, shall leave the room whenever the item is being discussed, including any part of the meeting where the public are entitled to speak.
- h Unless granted a dispensation, a councillor or non-councillor with voting rights who has registered a non-registerable interest in relation to any item of business being transacted at a meeting, shall leave the room whenever the item is being discussed, including any part of the meeting where the public are entitled to speak.
- i Where a non-registerable interest arises from membership of an outside body as defined in 3.5a of the Council's code of conduct, a councillor remain in the room to address the meeting, provide a short statement and answer questions for no more than three (3) minutes before leaving the room at the request of the Chairman.
- j *Code of Conduct 2.6 – insert the clause in the Council's Code of Conduct relating to gifts and hospitality.*
- k A Member of the Council may, for the purposes of his duty as a member but not otherwise, inspect any document which has been considered by a Committee or by the Council. The Proper Officer or Solicitor to the Council may decline to allow inspection of any document which is protected by other legislation or in the event of legal proceedings would be protected by privilege arising from the relationship of solicitor and client. All Minutes kept for any Committee shall be open for the inspection of any member of the Council during office hours.

Allegations of breaches of the Code of Conduct

- l Notification of any complaint shall remain confidential to the Proper Officer of the Council until such time as the matter has been concluded, when the outcome of the complaint shall be reported to a meeting of full council.
- m Where the notification relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chairman of that fact, who, upon receipt of such notification, shall nominate a person to assume the duties of the Proper Officer set out in this standing order, who shall continue to act in respect of that matter as such until the complaint is resolved.
- n Where a notification relates to a complaint made by an employee (not being the Proper Officer) the Proper Officer shall ensure that the employee in question does not deal with any aspect of the complaint

- o The council may:
 - i. provide information or evidence where such disclosure is necessary to progress an investigation of the complaint or is required by law;
 - ii. seek information relevant to the complaint from the person or body with statutory responsibility for investigation of the matter;
 - p References to a notification shall be taken to refer to a communication of any kind which relates to a breach or an alleged breach of the code of conduct by a councillor.
 - q Upon notification by the Monitoring Officer of the Unitary Council that a councillor or non-councillor with voting rights has breached the council's code of conduct, the council shall consider any recommendations of the Monitoring Officer and what, if any, action to take against him in accordance with the recommendations. The Council has no ability to impose its own sanctions against a member found in breach of the Code of Conduct.

Such action excludes disqualification or suspension from office but may include removal from one or more committees of the Council or restricted access to council premises except to attend meetings.
- Dispensations**
- r The Council has adopted a policy for the issuing of dispensations which is in accordance with the Council's Code of Conduct. It is attached to these Standing Orders as an appendix.
 - s This policy shall apply to all meetings of the Council, its committees and sub-committees.
 - t No dispensation will be awarded for any meeting where there are no minutes of the proceedings.

16.15. Proper Officer

- a The Proper Officer shall be the clerk.
- b The Proper Officer shall:
 - i. **at least three clear days before a meeting of the council, a committee and a sub-committee serve on councillors, by delivery or post at their residences, a signed summons confirming the time, place and the agenda.**

OR IF THE COUNCILLOR HAS AGREED

at least three clear days before a meeting of the council, a committee and a sub-committee serve on councillors a summons, by email, confirming the time, place and the agenda provided any such email contains the electronic signature and title of the Proper Officer.

See standing order 3(b) above for the meaning of clear days for a meeting of a full council and standing order 3 (c) above for a meeting of a committee.
 - ii. **give public notice of the time, place and agenda at least three clear days before a**

meeting of the council or a meeting of a committee or a sub-committee (provided that the public notice with agenda of an extraordinary meeting of the council convened by councillors is signed by them);

See standing order 3(b) above for the meaning of clear days for a meeting of a full council and standing order 3(c) above for a meeting of a committee.

- iii. subject to standing order 9 above, include on the agenda all motions in the order received unless a councillor has given written notice at least 4 days before the meeting confirming his withdrawal of it;
- iv. **convene a meeting of full council for the election of a new Chairman of the Council, occasioned by a casual vacancy in his office;**
- v. facilitate inspection of the minute book by local government electors;
- vi. **receive and retain copies of byelaws made by other local authorities;**
- vii. retain acceptance of office forms from councillors;
- viii. retain a copy of every councillor's register of interests;
- ix. assist with responding to requests made under the Freedom of Information Act 2000 and Data Protection Act 1998, in accordance with and subject to the council's policies and procedures relating to the same;
- x. receive and send general correspondence and notices on behalf of the council except where there is a resolution to the contrary;
- xi. manage the organisation, storage of, access to and destruction of information held by the council in paper and electronic form;
- xii. arrange for legal deeds to be executed;
See also standing order 22 below.
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the council in accordance with the council's financial regulations;
- xiv. record every planning application notified to the council and the council's response to the local planning authority in a book for such purpose;
- xv. refer a planning application received by the council to all Councillors if the nature of a planning application requires consideration before the next ordinary meeting of the council and arrange an extraordinary meeting to discuss it should that be the wish of any Councillor. Should a meeting not be called the application will be dealt with under Standing Order XX;
- xvi. manage access to information about the council via the publication scheme; and
- xvii. retain custody of the seal of the council (if any) which shall not be used without a resolution to that effect.

See also standing order 22 below.

17.16. Responsible Financial Officer

- a The council shall appoint appropriate persons to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

18.17. Accounts and accounting statements

- a “Proper practices” in standing orders refer to the most recent version of Governance and Accountability for Local Councils – a Practitioners’ Guide.
- b All payments by the council shall be authorised, approved and paid in accordance with the law, proper practices and the council’s financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. the council’s receipts and payments for each quarter;
 - ii. the council’s aggregate receipts and payments for the year to date;
 - iii. the balances held at the end of the quarter being reported

and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.

- d As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the council’s receipts and payments for the last quarter and the year to date for information; and
 - ii. to the full council the accounting statements for the year in the form of Section 1 of the annual return, as required by proper practices, for consideration and approval.
- e The year end accounting statements shall be prepared in accordance with proper practices and applying the form of accounts determined by the council (receipts and payments, or income and expenditure) for a year to 31 March. A completed draft annual return shall be presented to each councillor before the end of the following month of May. The annual return of the council, which is subject to external audit, including the annual governance statement, shall be presented to council for consideration and formal approval before 30 June.

19.18. Financial controls and procurement

- a The council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the council's accounts and/or orders of payments; and
 - v. procurement policies (subject to standing order 18(c) below) including the setting of values for different procedures where a contract has an estimated value of less than £25,000.
- b Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c **Financial regulations shall confirm that a proposed contract for the supply of goods, materials, services and the execution of works with an estimated value in excess of £25,000 shall be procured on the basis of a formal tender as summarised in standing order 18(d) below and will comply with the Public Contracts Regulations 2015**
- d Subject to additional requirements in the financial regulations of the council, the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:
 - i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. the invitation to tender shall be advertised in a local newspaper, the Contract Finder website and in any other manner that is appropriate;
 - iv. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - v. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - vi. tenders are to be reported to and considered by the appropriate meeting of the council or a committee or sub-committee with delegated responsibility.
- e Neither the council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value or any tender.
- f **Where the value of a contract is likely to exceed £164,176 (or other threshold specified by**

the Office of Government Commerce from time to time) the council must consider whether the Public Contracts Regulations 2015/102 (and the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations apply, the council must comply with EU procurement rules.

20.19. Handling staff matters

- a A matter personal to a member of staff that is being considered by a meeting of council OR the Employment Committee is subject to standing order 11 above.
- b Subject to the council's policy regarding absences from work, the council's most senior member of staff shall notify the chairman of the Employment Committee or, if he is not available, another member of the Employment Committee of absence occasioned by illness or other reason and that person shall report such absence to the Employment Committee or full Council at its next meeting.
- c The chairman of the Employment Committee or in his absence, the vice-chairman shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Clerk. The reviews and appraisal shall be reported in writing and is subject to approval by resolution by the Employment Committee.
- d Subject to the council's policy regarding the handling of grievance matters, the council's most senior employee (or other employees) shall contact the chairman of the Employment Committee or in his absence, the vice-chairman of the Employment Committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Employment Committee.
- e Subject to the council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by the Clerk relates to the chairman or vice-chairman of the Employment Committee, this shall be communicated to another member of the Council which shall be reported back and progressed by resolution of the Council.
- f Any persons responsible for all or part of the management of staff shall treat the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters as confidential and secure.
- g The council shall keep all written records relating to employees secure. All paper records shall be secured and locked and electronic records shall be password protected and encrypted.
- h Only persons with line management responsibilities shall have access to staff records referred to in standing orders 19(f) and (g) above if so justified.
- i Access and means of access by keys and/or computer passwords to records of employment referred to in standing orders 19(f) and (g) above shall be provided only to the Clerk and/or the Chairman of the Council.

21.20. Requests for information

- a Requests for information held by the council shall be handled in accordance with the council's policy in respect of handling requests under the Freedom of Information Act 2000 and the Data Protection Act 1998.
- b Correspondence from, and notices served by, the Information Commissioner shall be referred by the Proper Officer to the chairman of the Council. The Council shall have the power to do anything to facilitate compliance with the Freedom of Information Act 2000.

22.21. Relations with the press/media

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

23.22. Execution and sealing of legal deeds

See also standing orders 15(b)(xii) and (xvii) above.

- a A legal deed shall not be executed on behalf of the council unless authorised by a resolution.

Subject to standing order 22(a) above, any two councillors may sign, on behalf of the council, any deed required by law and the Proper Officer shall witness their signatures.

24.23. Communicating with District and County or Unitary councillors

- a An invitation to attend a meeting of the council shall be sent, together with the agenda, to the ward councillor(s) of the Unitary Council representing the area of the council.
- b Unless the council determines otherwise, a copy of each letter sent to the Unitary Council shall be sent to the ward councillor(s) representing the area of the council.

25.24. Restrictions on councillor activities

- a. Unless authorised by a resolution, no councillor shall:
 - i. inspect any land and/or premises which the council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

26.25. Urgent action between meetings

- a. Where no meeting of the Council is scheduled (or can be arranged) within the necessary timescale to enable a decision concerning an urgent matter to be taken, the Clerk may, in consultation with the Chairman and Vice-Chairman, determine that matter provided that the decision is consistent with Council's Standing Orders and/or Financial Regulations. All decisions taken under this standing order shall be reported to the next meeting of the Council together with the reason(s) for urgency which required such a decision to be taken.

27.26. Standing orders generally

- a. All or part of a standing order, except one that incorporates mandatory statutory requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b. A motion to add to or vary or revoke one or more of the council's standing orders, except one that incorporates mandatory statutory requirements, shall be proposed by a special motion, the written notice by at least 2 councillors to be given to the Proper Officer in accordance with standing order 9 above.
- c. The Proper Officer shall provide a copy of the council's standing orders to a councillor as soon as possible after he has delivered his acceptance of office form.
- d. The decision of the chairman of a meeting as to the application of standing orders at the meeting shall be final.

LUDGVAN PARISH COUNCIL - 17TH MAY 2017

Review of Financial Regulations:

The Financial Regulations on the following pages is the latest Model Documentation provided by NALC.

It is essentially the same as the current Financial Regulations in force other than 'official' wording has been produced in respect of the Public Contracts Regulations 2015 which replaces the wording produced by the RFO.

Square bracketed items are shown as tracked changes and remain the same as the current Regulations other than at Paragraph 4.1 an additional delegation to the Clerk has been included for items from the 'Office Costs' budget, essentially stationery and stamps.

Financial Regulation 6.20 disallows the use of personal credit cards 'under any circumstances'

In the absence of a 'corporate' credit card this becomes impossible to adhere to as certain items, notably anti-virus software for the Council's laptop, would be impossible to purchase.

Similar situations have arisen when purchasing the Council's IT equipment and when arranging the delivery of invitations to the Neighbourhood Plan consultation events.

The acquisition of a corporate credit card with a defined limit, say £1,000, which can only be used following authorisation of the payment by Council (including the express permission to use the card) and that is repaid in full each month by direct debit is permissible under the Model Regulations and would seem to be the most sensible way forward.

It is therefore RECOMMENDED that:

- (a) The Financial Regulations are adopted and**
- (b) A corporate credit card is issued subject to the controls mentioned above which are included in the payment method statement appended to the Financial Regulations.**

MODEL for consideration by Council. Values are to be set by the Council when adopting Financial Regulations (other than the Statutory Procurement thresholds shown in Regulation 11)

~~.....~~ **LUDGVAN TOWN / PARISH / NEIGHBOURHOOD / VILLAGE / COMMUNITY COUNCIL**

FINANCIAL REGULATIONS ~~[ENGLAND]~~

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These Financial Regulations were adopted by the Council at its Meeting held on 17th May 2017.

1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders¹ and any individual financial regulations relating to contracts.
- 1.2. The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers.
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.
- 1.6. Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.
- 1.8. The Responsible Financial Officer (RFO) holds a statutory office to be appointed by the council. The Clerk has been appointed as RFO for this council and these regulations will apply accordingly.
- 1.9. The RFO;

¹ Model standing orders for councils are available in Local Councils Explained © 2013 National Association of Local Councils

- acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;
 - maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.10. The accounting records determined by the RFO shall be sufficient to show and explain the council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations.
- 1.11. The accounting records determined by the RFO shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the council; and
 - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the RFO shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the

approval of the RFO and that the approvals are shown in the accounting records; and

- measures to ensure that risk is properly managed.

1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:

- setting the final budget or the precept (council tax requirement);
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- writing off bad debts;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations in any report from the internal or external auditors,

shall be a matter for the full council only.

1.14. In addition the council must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- approve any grant or a single commitment in excess of [£5,000]; and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15. In these financial regulations, references to the Accounts and Audit Regulations or 'the regulations' shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term 'proper practice' or 'proper practices' shall refer to guidance issued in *Governance and Accountability for Local Councils - a Practitioners' Guide (England)* issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].
- 2.3. The RFO shall complete the annual statement of accounts, annual report, and any related documents of the council contained in the Annual Return (as specified in proper practices) as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the council within the timescales set by the Accounts and Audit Regulations.
- 2.4. The council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system of internal control in accordance with proper practices. Any officer or member of the council shall make available such documents and records as appear to the council to be necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary for that purpose.
- 2.5. The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.6. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - to demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and
 - have no involvement in the financial decision making, management or control of the council.
- 2.7. Internal or external auditors may not under any circumstances:
 - perform any operational duties for the council;
 - initiate or approve accounting transactions; or

- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.
- 2.8. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.
 - 2.9. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and statements of account required by Audit Commission Act 1998, or any superseding legislation, and the Accounts and Audit Regulations.
 - 2.10. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

3. ANNUAL ESTIMATES (BUDGET) AND FORWARD PLANNING

- 3.1. [Each committee (if any) shall review its three year forecast of revenue and capital receipts and payments. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to the council not later than the end of [November] each year including any proposals for revising the forecast].
- 3.2. The RFO must each year, by no later than [month], prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the [relevant committee and the] council.
- 3.3. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.
- 3.4. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget.
- 3.5. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over ~~£5,000~~;
- ~~• a duly delegated committee of the council for items over £500; or~~
- ~~the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee,~~ for any items below ~~£500~~.
- the Clerk for items below £250 from the Office Costs budget

Such authority is to be evidenced by a minute or by an authorisation slip or Purchase Order duly signed by the Clerk, and where necessary also by the ~~appropriate~~ Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.

4.4. The salary budgets are to be reviewed at least annually in [October] for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.

4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of ~~£500~~. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.

4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.

- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of ~~£100~~ or ~~15%~~ of the budget.
- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency. [The council shall seek credit references in respect of members or employees who act as signatories.]
- 5.2. The RFO shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and, together with the relevant invoices, present the schedule to council [or finance committee]. The council / committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council [or finance committee]. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.
- 5.3. All invoices for payment shall be examined, verified and certified by the RFO to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. The RFO shall examine invoices for arithmetical accuracy and analyse them to the appropriate expenditure heading. The RFO shall take all steps to pay all invoices submitted, and which are in order, at the next available council [or Finance Committee] meeting.
- 5.5. The Clerk and RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk and RFO certify

that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council ~~for finance committee~~;

- b) An expenditure item authorised under 5.6 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council ~~for finance committee~~; or
- c) fund transfers within the councils banking arrangements up to the sum of ~~£10,000~~; provided that a list of such payments shall be submitted to the next appropriate meeting of council ~~for finance committee~~.

5.6. For each financial year the Clerk and RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively) Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council [,or a duly authorised committee,] may authorise payment for the year provided that the requirements of regulation 4.1 (Budgetary Controls) are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council ~~for Finance Committee~~.

5.7. A record of regular payments made under 5.6 above shall be drawn up and be signed by two members on each and every occasion when payment is authorised - thus controlling the risk of duplicated payments being authorised and / or made.

5.8. In respect of grants a duly authorised committee shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant in excess of £5,000 shall before payment, be subject to ratification by resolution of the council.

5.9. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.

5.10. The council will aim to rotate the duties of members in these Regulations so that onerous duties are shared out as evenly as possible over time.

5.11. Any changes in the recorded details of suppliers, such as bank account records, shall be approved in writing by a Member.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

6.1. The council will make safe and efficient arrangements for the making of its payments.

- 6.2. Following authorisation under Financial Regulation 5 above, the council, a duly delegated committee or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.
- 6.3. All payments shall be effected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council [or duly delegated committee].
- 6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council or committee shall be signed by ~~[one]~~ two member[s] of council ~~[,and countersigned by the Clerk,]~~ in accordance with a resolution instructing that payment. A member who is a bank signatory, having a connection by virtue of family or business relationships with the beneficiary of a payment, should not, under normal circumstances, be a signatory to the payment in question.
- 6.5. To indicate agreement of the details shown on the cheque or order for payment with the counterfoil and the invoice or similar documentation, the signatories shall each also initial the cheque counterfoil.
- 6.6. Cheques or orders for payment shall not normally be presented for signature other than at a council or committee meeting (including immediately before or after such a meeting). Any signatures obtained away from such meetings shall be reported to the council ~~[or Finance Committee]~~ at the next convenient meeting.
- 6.7. If thought appropriate by the council, payment for utility supplies (energy, telephone and water) and any National Non-Domestic Rates may be made by variable direct debit provided that the instructions are signed by two members and any payments are reported to council as made. The approval of the use of a variable direct debit shall be renewed by resolution of the council at least every two years.
- 6.8. If thought appropriate by the council, payment for certain items (principally salaries) may be made by banker's standing order provided that the instructions are signed, or otherwise evidenced by two members are retained and any payments are reported to council as made. The approval of the use of a banker's standing order shall be renewed by resolution of the council at least every two years.
- 6.9. If thought appropriate by the council, payment for certain items may be made by BACS or CHAPS methods provided that the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, are retained and any payments are reported to council as made. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 6.10. If thought appropriate by the council payment for certain items may be made by internet banking transfer provided evidence is retained showing which members approved the payment.
- 6.11. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be

made of the PIN and Passwords and shall be handed to and retained by the Chairman of Council in a sealed dated envelope. This envelope may not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council. This will not be required for a member's personal computer used only for remote authorisation of bank payments.

- 6.12. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.13. Regular back-up copies of the records on any computer shall be made and shall be stored securely away from the computer in question, and preferably off site.
- 6.14. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.15. Where internet banking arrangements are made with any bank, the Clerk ~~[RFO]~~ shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.
- 6.16. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.17. Changes to account details for suppliers, which are used for internet banking may only be changed on written hard copy notification by the supplier and supported by hard copy authority for change signed by ~~[two of]~~ the Clerk ~~[the RFO] and [a member]~~. A programme of regular checks of standing data with suppliers will be followed.
- 6.18. Any Debit Card issued for use will be specifically restricted to the Clerk [and the RFO] and will also be restricted to a single transaction maximum value of ~~[£500]~~ unless authorised by council or finance committee in writing before any order is placed.
- 6.19. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by the council ~~[Finance Committee]~~. Transactions and purchases made will be reported to the [council] [relevant committee] and authority for topping-up shall be at the discretion of the ~~[council] [relevant committee]~~.

- 6.20. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk ~~[and RFO]~~ and shall be subject to automatic payment in full at each month-end. Personal credit or debit cards of members or staff shall not be used under any circumstances.
- 6.21. The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk ~~[or RFO]~~ (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.

~~_OR~~

- ~~6.22. [The RFO may provide petty cash to officers for the purpose of defraying operational and other expenses. Vouchers for payments made shall be forwarded to the RFO with a claim for reimbursement.~~
- ~~a) The RFO shall maintain a petty cash float of [£250] for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.~~
- ~~b) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.~~
- ~~c) Payments to maintain the petty cash float shall be shown separately on the schedule of payments presented to council under 5.2 above.]~~

7. PAYMENT OF SALARIES

- 7.1. As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.2. Payment of salaries and payment of deductions from salary such as may be required to be made for tax, national insurance and pension contributions, or similar statutory or discretionary deductions must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts, provided that each payment is reported to the next available council meeting, as set out in these regulations above.
- 7.3. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the ~~[council]~~ ~~[relevant committee]~~.
- 7.4. Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate

confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know;
- b) by the internal auditor;
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation.

- 7.5. The total of such payments in each calendar month shall be reported with all other payments as made as may be required under these Financial Regulations, to ensure that only payments due for the period have actually been paid.
- 7.6. An effective system of personal performance management should be maintained for the senior officers.
- 7.7. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall only be authorised by council.
- 7.8. Before employing interim staff the council must consider a full business case.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan shall only be approved by full council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State/Welsh Assembly Government (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the full council. In each case a report in writing shall be provided to council in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account to the Chairman of the council at the same time as one is issued to the Clerk or RFO.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall consider the need for an Investment Strategy and Policy which, if drawn up, shall be in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.

- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the council and shall be written off in the year.
- 9.5. All sums received on behalf of the council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the council's bankers with such frequency as the RFO considers necessary.
- 9.6. The origin of each receipt shall be entered on the paying-in slip.
- 9.7. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.8. The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.9. Where any significant sums of cash are regularly received by the council, the RFO shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.10. ~~[Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the~~

~~authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting (see also Regulation 16 below)].~~

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order books shall be controlled by the RFO.
- 10.3. All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The RFO shall verify the lawful nature of any proposed purchase before the issue of any order, and in the case of new or infrequent purchases or payments, the RFO shall ensure that the statutory authority shall be reported to the meeting at which the order is approved so that the minutes can record the power being used.

11. CONTRACTS

- 11.1. Procedures as to contracts are laid down as follows:
 - a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council;

- v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk and RFO shall act after consultation with the Chairman and Vice Chairman of council); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. Where it is intended to enter into a contract exceeding £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall invite at least three tenders.
- ~~b.c.~~ Where the council intends to procure or award a public supply contract, public service contract or public works contract as defined by The Public Contracts Regulations 2015 (“the Regulations”) which is valued at £25,000 or more, the council shall comply with the relevant requirements of the Regulations².
- ~~c.d.~~ The full requirements of The Regulations, as applicable, shall be followed in respect of the tendering and award of a public supply contract, public service contract or public works contract which exceed thresholds in The Regulations set by the Public Contracts Directive 2014/24/EU (which may change from time to time)³.
- ~~d.e.~~ When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- ~~e.f.~~ Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- ~~f.g.~~ All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- ~~g.h.~~ Any invitation to tender issued under this regulation shall be subject to Standing Orders~~[18-]~~, ⁴ ~~[insert reference of the council's relevant standing order]~~ and shall refer to the terms of the Bribery Act 2010.

² The Regulations require councils to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts

³ Thresholds currently applicable are:

- a. For public supply and public service contracts 209,000 Euros (£164,176)
- b. For public works contracts 5,225,000 Euros (£4,104,394)

⁴ Based on NALC's model standing order 18d in Local Councils Explained © 2013 National Association of Local Councils

h.i. When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below ~~£31,000~~ and above ~~£100~~ the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

i.i. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

j.k. Should it occur that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. ~~PAYMENTS UNDER CONTRACTS FOR BUILDING OR OTHER CONSTRUCTION WORKS (PUBLIC WORKS CONTRACTS)~~

- 12.1. Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the particular contract).
- 12.2. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of work carried out under a contract, excluding agreed variations, will exceed the contract sum of 5% or more a report shall be submitted to the council.
- 12.3. Any variation to a contract or addition to or omission from a contract must be approved by the council and Clerk to the contractor in writing, the council being informed where the final cost is likely to exceed the financial provision.~~}]~~

13. ~~STORES AND EQUIPMENT~~

- 13.1. The officer in charge of each section shall be responsible for the care and custody of stores and equipment in that section.
- 13.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.

- 13.3. Stocks shall be kept at the minimum levels consistent with operational requirements.
- 13.4. The RFO shall be responsible for periodic checks of stocks and stores at least annually.}

14. ASSETS, PROPERTIES AND ESTATES

- 14.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The RFO shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.
- 14.2. No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed {£250}.
- 14.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).
- 14.5. Subject only to the limit set in Regulation 14.2 above, no tangible moveable property shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council with a full business case.
- 14.6. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

15. INSURANCE

15.1. Following the annual risk assessment (per Regulation 17), the RFO shall effect all insurances and negotiate all claims on the council's insurers ~~[in consultation with the Clerk].~~

~~15.2. [The Clerk shall give prompt notification to the RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.]~~

~~15.3.~~15.2. The RFO shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.

~~15.4.~~15.3. The RFO shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.

~~15.5.~~15.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined ~~[annually]~~ by the council, ~~or duly delegated committee.~~

~~16.~~ **[CHARITIES]**

~~16.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]~~

~~17.~~16. **RISK MANAGEMENT**

~~17.1.~~16.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk ~~[with the RFO]~~ shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually.

~~17.2.~~16.2. When considering any new activity, the Clerk ~~[with the RFO]~~ shall prepare a draft risk assessment including risk management proposals for consideration and adoption by the council.

~~18.~~17. **SUSPENSION AND REVISION OF FINANCIAL REGULATIONS**

| ~~18.1.17.1.~~ It shall be the duty of the council to review the Financial Regulations of the council from time to time. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these Financial Regulations.

| ~~18.2.17.2.~~ The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

* * *

Notes to the Model.

Stated dates or months may be changed to suit local circumstances.

[square brackets] This part may be deleted if not relevant. An alternative may have been provided.

Where the word “regularly” is used in the text it is for the individual council to set the required interval, monthly, quarterly, or half-yearly. This period should never exceed 12 months.

The value inserted in square brackets in [...] any of the paragraphs (other than the EU Procurement and Public Contract Regulations 2015 thresholds referred to in 11.1(k)) may be varied by the council and should be reviewed regularly and confirmed annually by the council.

The appropriate approved list referred to in paragraph 11.1 (b) shall be a list drawn up by the Clerk and approved by council but, normally shall be based on the list maintained by the District Council for such works, if such list is maintained. In the absence of an appropriate list, the words in square brackets should be omitted.

Every effort has been made to ensure that the contents of this document are correct at time of publication. The National Association of Local Councils (NALC) cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

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LUDGVAN PARISH COUNCIL PAYMENT METHODS			
Type:	Who:	Financial Limit	Control:
Cheque	Two Members	None	Financial Regulations 2.2; 5.2 & 6.6
Direct Debit	Two Members	None	Financial Regulations 2.2; 5.2 & 6.7
Standing Order	Not used		
BACS	Not used		
CHAPS	Two Members	None	Financial Regulations 2.2; 5.2 & 6.9
Internet Banking	Not used		
Debit Card	Not used		
Pre-paid Debit Card	Not used		
Credit Card	Clerk (following Council approval)	£1,000	Financial Regulations 2.2; 5.2;6.20
Petty Cash	Not used		

APPROVED BY COUNCIL ON 17TH MAY 2017, MINUTE REF:

SIGNED: , **CHAIR**

DATE OF ACQUISITION	DESCRIPTION	SUPPLIER	LOCATION	COST	VALUATION METHOD	VALUE AT					DATE	VALUE
						31/03/2013	31/03/2014	31/03/2015	31/03/2016	31/03/2017		
COMMUNITY ASSETS												
	Crowlas Cemetery Chapel	Donated by Mr & Mrs Higgins	St Pauls Churchyard and Amenity Area		INSURANCE	39,128	39,128	39,128	39,128	39,128		
	Crowlas Cemetery Wall				INSURANCE	3,968	3,968	3,968	3,968	3,968		
	Land at Ludgvan Churchtown CL219395				COST	-	-	-	-	-		
BUS SHELTERS												
	St Erth											
	Canons Town											
	Whitecross											
	Cockwells											
	Crowlas											
	Long Rock											
	Chy An Mor											
Jan 2000	Ludgvan Leaze				INSURANCE	5,914	-					(5,914)
FURNITURE & FITTINGS												
	Storage Cabinet											
Nov 2002	Teak Seats (2)	Five Islands	Ludgvan Community Centre		INSURANCE	594	594	594	594	594		
					INSURANCE	1,158	1,158	1,158	1,158	1,158		
June 2006	Teak Seats	R & J Supplies	New Garden Amenity Area	132	COST	132	132	132	132	132		
EQUIPMENT												
April 2007	MCC Processor	MCC Computers	Clerk's home	291	INSURANCE	322	-				Apr-13	(322)
April 2007	Brother DCP7010 Laser Printer	MCC Computers	Clerk's home	175	INSURANCE	194	-				Apr-13	(194)
April 2007	MCC Monitor	MCC Computers	Clerk's home	71	COST	71	-				Apr-13	(71)
April 2013	Fujitsu Lifebook AH532	Laptops Direct	Clerk's home	337	COST	-	337	337	337	337		
April 2013	Brother MFC7860DW Laser Printer	Viking Direct	Clerk's home	215	COST	-	215	215	215	215		
April 2013	Epson EB W02 Projector	Projector Point	Clerk's home	303	COST	-	303	303	303	303		
April 2013	Projector Screen	Projector Point	Clerk's home	192	COST	-	192	192	192	192		
	Kawasaki Brushcutter KBH45-A	Celtic Engineering		350	INSURANCE	378	378	-			Sep-14	(378)
January 2014	AXX6/SA - 6xA4 Aluminium Notice Board with header	Greenbarnes Ltd	Canonstown	447	COST		447	447	447	447		
January 2014	AXX6/SA - 6xA4 Aluminium Notice Board with header	Greenbarnes Ltd	Long Rock Stores	447	COST		447	447	447	447		
January 2014	AXX8/SA - 8xA4 Aluminium Notice Board with header	Greenbarnes Ltd	Church Town Gardens	494	COST		494	494	494	494		
January 2014	APXX7070/SA 70x70x2400 Aluminium posts	Greenbarnes Ltd	Church Town Gardens	298	COST		298	298	298	298		
TOTAL						51,859	48,091	47,713	47,713	47,713	47,713	

LUDGVAN PARISH COUNCIL

CODE OF PRACTICE FOR HANDLING COMPLAINTS

Ludgvan Parish Council recognises that from time to time there will be concerns expressed by members of the public over the activities of the Council or one of its members or employees. To address these issues the Council has adopted a procedure for the handling of complaints. This procedure allows people to have a form of address to the Council if they feel they have a complaint, or have been unfairly treated in their dealings with the Council staff, Councillors, the Council or its Committees.

VERBAL COMPLAINTS

1. On receipt of a complaint by telephone, letter, fax or email the Clerk will try to satisfy the complainant immediately or as soon as is practicable and will record all complaints made.
2. If the Clerk is unable to answer the complaint immediately, then full details of the complaint together with the complainant's telephone number etc will be recorded so that a further verbal response can be made as soon as possible.
3. If a verbal response is unable to satisfy, then the Clerk/member will ask that the complaint be put in writing in order that it can be investigated more fully.

WRITTEN COMPLAINTS

1. On receiving a written complaint, the Clerk shall try to settle the complaint directly.
2. If the complaint is about the behaviour of a member or employee of the Council, the Clerk must also notify the person and offer the opportunity for comment on the manner in which it is intended to try and settle the complaint.
3. If necessary, the Clerk will send a holding letter to the complainant to allow further time to address the issues raised.
4. The Clerk or Chairman shall bring any written complaint which has not been settled to the next meeting of the Council and the Clerk shall notify the complainant of the date of the meeting. The Complainant will be offered the opportunity to explain the nature of the complaint to the meeting.
5. The Clerk shall consult with the Chairman/Vice Chairman to consider whether the written complaint warrants discussion at a Council meeting in the absence of the press and public, with the decision on the complaint shall be announced at the Council meeting in public.
6. The Clerk will communicate in writing the decision that has been made by the Council and the nature of any action taken by the Council.

COMPLAINTS AGAINST AN OFFICER OF THE COUNCIL

1. Any complaint against a member or officer must be submitted in writing.
2. If the complaint is against the actions of the Clerk, it should be submitted in writing to the Chairman.
3. If the complaint is made against the actions of an employee, it will be considered as an employment issue and the Clerk will present the complaint to the Employment Committee of the Council for consideration at a meeting held in the absence of the press or public.
4. If the complaint is made against the actions of the Clerk, it will be considered as an employment issue and the Chairman will present the complaint to the Employment Committee of the Council for consideration at a meeting held in the absence of the press or public.

5. The Complainant may be invited to attend part of the meeting to explain the nature of their complaint, in the absence of the public and press.
6. Persons mentioned in the complaint will have the opportunity to will explain the nature of their actions to the meeting, in the absence of the public and press.
7. The result of any council consideration of a complaint will be announced at a Council meeting in public.

COMPLAINTS AGAINST A MEMBER OF THE COUNCIL

Parish and Town Councillors sign up to a Code of Conduct on taking office. The Council is unable to investigate complaints against any of its members. If you wish to submit a complaint for breach of this code should do so to the Monitoring Officer at Cornwall Council.

Mr S Mansell
Cornwall Council
County Hall
Treyew Road
TRURO TR1 3AY

Further information can be accessed from www.cornwall.gov.uk

FREEDOM OF INFORMATION

Introduction:

The Freedom of Information Act 2000 provides public access to information held by public authorities.

It does this in two ways:

public authorities are obliged to publish certain information about their activities; and members of the public are entitled to request information from public authorities.

Ludgvan Parish Council has adopted the Model Publication Scheme

The Act covers any recorded information that is held by a public authority in England, Wales and Northern Ireland, and by UK-wide public authorities based in Scotland.

Principles:

The main principle behind freedom of information legislation is that people have a right to know about the activities of public authorities, unless there is a good reason for them not to. This is sometimes described as a presumption or assumption in favour of disclosure. The Act is also sometimes described as purpose and applicant blind.

This means that:

- everybody has a right to access official information. Disclosure of information should be the default – in other words, information should be kept private only when there is a good reason and it is permitted by the Act;
- an applicant (requester) does not need to give you a reason for wanting the information. On the contrary, you must justify refusing them information;
- we must treat all requests for information equally, except under some circumstances relating to vexatious requests and personal data. The information someone can get under the Act should not be affected by who they are. We treat all requesters equally, whether they are journalists, local residents, public authority employees, or foreign researchers; and
- because we treat all requesters equally, we only disclose information under the Act if we would disclose it to anyone else who asked. In other words, we consider any information we release under the Act as if it were being released to the world at large.

Information covered:

The Act covers all recorded information held by a public authority. It is not limited to official documents and it covers, for example, drafts, emails, notes, recordings of telephone conversations and CCTV recordings. Nor is it limited to information we create, so it also covers, for example, letters we receive from members of the public, although there may be a good reason not to release them

Who can make a request under the Act:

Anyone can make a freedom of information request – they do not have to be UK citizens, or resident in the UK. Freedom of information requests can also be made by organisations, for example a newspaper, a campaign group, or a company. Employees of a public authority can make requests to

their own employer, although good internal communications and staff relations will normally avoid the need for this.

Requesters should direct their requests for information to the public authority they think will hold the information. The public authority that receives the request is responsible for responding. Requests should not be sent to the Information Commissioner's Office (ICO), except where the requester wants information the ICO holds.

What happens if you make a request?

We have two separate duties when responding to a request:

to tell the applicant whether we hold any information falling within the scope of their request; and to provide that information.

We will normally to respond to a request within 20 working days.

Requests under the Act or other requests for information should be directed to:

Steve Hudson
Clerk to Ludgvan Parish Council
Brynmor
St Ives Road
Carbis Bay
St Ives
Cornwall TR26 2SF
01736 799637
ludgvancclerk@btinternet.com

	<p style="text-align: center;">LUDGVAN PARISH COUNCIL DATA PROTECTION POLICY</p>
1.	<i>Introduction</i>
1.1	Ludgvan Parish Council needs to collect and use certain types of information about people with whom it deals in order to operate. This includes information relating to current, past and previous employees, suppliers, customers and others with whom it communicates.
1.2	Ludgvan Parish Council is registered with the Information Commissioner's Office under Register Entry No. A1010401
1.3	<p>There is a clear distinction between 'personal' data and 'sensitive personal' data.</p> <ul style="list-style-type: none"> • 'Personal' data is data defined as relating to a living individual who can be identified from: <ul style="list-style-type: none"> (a) that data; or (b) that data plus other information which is in the possession of the Data Controller and includes an expression of opinion about the individual. • 'Sensitive Personal' data is defined as personal data consisting of information relating to: <ul style="list-style-type: none"> (a) Racial or ethnic origin (b) Political opinion (c) Religious or other beliefs (d) Trade union membership (e) Physical or mental health or condition (f) Sexual orientation; or (g) Criminal proceedings or convictions.
1.4	<p>In accordance with the Data Protection Act 1998 which came into force on 1 March 2000, all organisations which process personal information (whether on paper, in a computer, or recorded on any other media) are required to comply with a number of important principles regarding privacy and disclosure.</p> <p>This ensures that the information is:</p> <ul style="list-style-type: none"> • Processed fairly and lawfully • Only processed for the lawful purpose it was obtained • Adequate, relevant and not excessive in relation to its purpose • Accurate and kept up to date • Not kept for longer than necessary • Processed in line with the data subject's rights • Secure • Not transferred to other countries without adequate protection.
1.5	<p>Through appropriate management Ludgvan Parish Council will strictly apply the following criteria and controls:</p> <ul style="list-style-type: none"> • Fully observe conditions regarding the fair collection and use of information • Meet its legal obligations to specify the purposes for which information is used • Collect and process relevant information, only to the extent that is required to fulfil operational needs/to comply with legal requirements • Ensure the quality of information used

	<ul style="list-style-type: none"> • Apply strict checks to determine the length of time that information is held • Ensure that the rights of the people about whom information is held, are able to be fully exercised under the Act • Take appropriate technical and organisational security measures to safeguard personal information; and • Ensure that personal information is not transferred abroad without suitable safeguards.
1.6	<p>Ludgvan Parish Council will also ensure that:</p> <ul style="list-style-type: none"> • There is someone with specific responsibility for Data Protection in the organisation (the person currently nominated is the Parish Clerk) • Everyone managing and handling personal information <ul style="list-style-type: none"> (a) fully understands that they are contractually responsible for following good practice in terms of protection (b) is adequately trained to do so; and (c) are appropriately supervised.
2.	<i>Right to Access Information</i>
2.1	<p>Staff, Councillors, residents, customers and other data subjects have the right to:</p> <ul style="list-style-type: none"> • Ask what the Council uses the information for • To be provided with a copy of the information • To be given details of the purposes for which the Council uses the information and any other persons or organisations to whom it is disclosed • To ask that any incorrect data held is corrected.
2.2	<p>Any person wishing to see information held about them should write to the Council, addressing the letter to the Parish Clerk. Information required includes name and address, proof of identity, date of birth and any other information which would assist in finding their information. The Council will respond within 28 days of receipt of application.</p> <p>The Council may make a charge of £10 for each official Subject Access Request under the Act.</p>
2.3	<p>If an individual notifies the Council that the data is incorrect and requests that it be amended, the Council must advise the individual within 21 days whether or not the amendment has been made.</p>
3	<i>Breach of Policy</i>
3.1	<p>Compliance with the Act is the responsibility of all Councillors, residents, customers and members of staff. Any deliberate or reckless breach of the Policy may lead to disciplinary action and where appropriate, legal proceedings.</p>
3.2	<p>Any individual who believes that the Council has breached any of the requirements of the Data Protection Act 1998 should raise the matter with the Data Controller initially. Alternatively, a complaint can be made to the Information Commissioner's Office at the following address:</p> <p>Information Commissioner's Office Wycliffe House</p>

	Water Lane Wilmslow Cheshire SK9 5AF
3.3	The Commissioner will carry out an assessment of the Council's processing to establish whether or not it is compliant with the Act. Should the Council be non-compliant, then the Commissioner will issue a notice requiring it to take steps to ensure compliance.
4	<i>Freedom of Information</i>
	In accordance with the Freedom of Information Act 2000, this Document will be posted on the Council's Website www.ludgvan.org.uk and copies of this document will be available for inspection by contacting the Clerk.
5	<i>Review</i>
5.1	This policy will be reviewed every four years (or earlier if required by changes to legislation or additional documentation) and amended as necessary based on good practice or evidence taken forward.

LUDGVAN PARISH COUNCIL - 17TH MAY 2017

Annual Governance Statement 2016/17

Background:

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.

The purpose of the annual governance statement is for an authority to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for.

Smaller authorities prepare their annual governance statement by completing Section 1 of the annual return. This is in the form of a number of statements, known as assertions, to which the authority needs to answer 'Yes' or 'No'.

The authority needs to have appropriate evidence to support a 'Yes' answer to an assertion, for example a reference in a set of formal minutes.

If an authority is not able to respond 'Yes' to any assertion, it needs to provide an explanation to the external auditor on a separate sheet describing how the authority will address the weaknesses identified.

The Assertions:

Assertion 1: Financial management and preparation of accounting statements

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

To warrant a positive response to this assertion, the following processes need to be in place and effective:

Budgeting. The authority needs to prepare and approve a budget in a timely manner before setting a precept or rates and prior to the commencement of the financial year. It needs to monitor actual performance against its budget during the year, taking corrective action where necessary.

Evidence:

The budget and precept was set at the January Council Meeting, Minute LPC 570(a) refers following the production of detailed estimates of all income and expenditure and taking into consideration the need for contingencies and the adequacy of reserves.

Budget monitoring information is provided to Council at each meeting.

Accounting records and supporting documents. All authorities, including parish meetings where there is no parish council, need to appoint an officer to be responsible for the financial administration of the authority in accordance with section 151 of the Local Government Act 1972. The authority needs to have satisfied itself that its Responsible Finance Officer (RFO) has determined a system of financial controls and discharged their duties under Regulation 4 of the Accounts and Audit Regulations 2015. The RFO needs to have put in place effective procedures to accurately and promptly record all financial transactions, and maintain up to date accounting records throughout the year, together with all necessary supporting information.

Evidence:

Financial Regulation 1.8 appoints the Clerk as RFO. The Council has purchased sector specific accounting software on which to maintain the accounting records and regular financial reports and bank reconciliations are reported to Council.

Bank reconciliation. Statements reconciling each of the authority's bank accounts with its

accounting records need to be prepared on a regular basis, including at the financial year-end, and reviewed by members of the authority.

Evidence:

Monthly bank reconciliations are performed, reported to Members and recorded in the Minutes.

Statement of accounts. The authority needs to ensure that arrangements are in place to enable preparation of an accurate and timely statement of accounts in compliance with its statutory obligations and proper practices.

Evidence:

The accountancy software used produces the statutory accounts and unaudited accounts were reported to Council in April 2017, Minute LPC 600(e) refers.

Assertion 2: Internal Control

We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness

Evidence:

The Council reviewed the effectiveness of its internal controls in February 2017, Minute LPC 579(b)(ii) refers. The accompanying report an control matrix is appended to this report.

Assertion 3: Compliance with laws, regulations and proper practices

We took all reasonable steps to assure ourselves that there are no matters of actual or potential noncompliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.

In order to warrant a positive response to this assertion, the authority needs to have taken the following actions:

Acting within its powers. All authorities' actions are controlled by statute. Therefore, appropriate decision making processes need to be in place to ensure that all activities undertaken fall within an authority's powers to act.

Evidence:

The Council's primary activities in the year were:

Activity	Power
General Administration	Local Government Act 1972
Cemeteries	Open Spaces Act 1906, Ss 9 and 10; Local Government Act 1972, s. 214; Parish Councils and Burial Authorities (Miscellaneous Provisions) Act 1970, s. 1 Local Government Act 1972, s. 214(6)
Allotments	Small Holdings & Allotments Act 1908, ss. 23, 26, and 42
Grounds/Amenity Maintenance	Public Health Act 1875, s.164 Open Spaces Act 1906, ss.9 and 10
Neighbourhood Plan	Localism Act 2011

In addition the Council is a Member of NALC and SLCC who provide regular updates and training to ensure members are well informed.

Regulations and proper practices. Procedures need to be in place to ensure that an authority's compliance with statutory regulations and applicable proper practices is regularly reviewed and that new requirements, or changes to existing ones, are reported to members and applied. Authorities need to have particular regard to the requirements of the Accounts and

Audit Regulations 2015.

Evidence:

The Council is a Member of NALC and SLCC who provide regular updates and training to ensure members are well informed.

Model Standing Orders are used as are Model Financial Regulations which were devised to capture statutory obligations, the requirements of the Accounts & Audit Regulations and proper practice.

Actions during the year. An authority needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds its powers or contravenes any laws, regulations, or proper practices.

Evidence:

The Council has only undertaken those activities referred to above which are within its powers. Any new activities considered would make reference to the relevant Power and be accompanied by a risk assessment.

Assertion 4: Exercise of public rights

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

In order to warrant a positive response to this assertion, the authority needs to have taken the following actions:

Exercise of public rights. The authority provided for the exercise of public rights set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015 requires the RFO to have published, including on the authority's website or other website:

- Sections 1 and 2 of the annual return;
- a declaration that the status of the statement of accounts is 'unaudited'; and
- a statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.

Evidence:

Minute LPC 494(f) set the commencement date for the period for the exercise of public rights as 3rd June 2016.

The documentation posted on the Council's website and on Notice Boards is appended to this report.

External Auditor's Review. A notice of the conclusion of the external auditor's limited assurance review of the annual return, together with relevant accompanying information, was published (including on the authority's website or other website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015.

Evidence:

The published notice is appended to this report.

Assertion 5: Risk Management

We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

In order to warrant a positive response to this assertion, the authority needs to have taken the following actions:

Identifying, assessing and addressing risk.

Evidence:

The Council reviewed its Risk Management arrangements in January 2017, Minute LPC 579(b)(i) refers. The Council's Risk Register and accompanying report are appended to this

report.

Assertion 6: Internal Audit

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

In order to warrant a positive response to this assertion, the authority needs to have taken the following actions:

Internal audit. The authority needs to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account internal auditing guidance for smaller authorities.

Evidence:

The Council appointed an independent, competent person, Mr David Gallie to undertake the internal audit, which was completed with no issues raised. His report can be found elsewhere on this agenda.

Provision of information. The authority needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit, including making available all relevant documents and records and supplying any information or explanations required.

Evidence:

All documentation was provided in electronic or hard copy, the adequacy of which can be evidenced by his positive response to all items on the internal audit report.

Assertion 7: Reports from Auditors

We took appropriate action on all matters raised in reports from internal and external audit.

To warrant a positive response to this assertion, the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.

Evidence:

Minute LPC 494(e) "it be noted that the internal auditors report contained no issues to discuss."

Minute LPC 531 (e) Noted that "that the external auditor had concluded the audit of the Council's accounts"

Assertion 8: Significant events

We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.

To warrant a positive response to this assertion, the authority needs to have taken the following actions where necessary:

Significant events. The authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the authority's finances. If any such events are identified, the authority then needs to determine whether the financial consequences need to be reflected in the statement of accounts.

Evidence:

For authorities accounting on a receipts and payments basis, the review of significant events should cover events that occurred during the financial year to ensure that they have been included in the accounting statements where appropriate.

No such events took place.

Assertion 9: Trust Funds (local councils only)

Trust funds (including charitable). In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial

reporting and, if required, independent examination or audit.

NOT APPLICABLE.

It is therefore recommended THAT:

- (a) Positive responses are given to assertions 1- 8 and assertion 9 is returned as not applicable.**
- (b) The Chair and Clerk duly sign the Annual Return**

AGENDA ITEM 7(B): LUDGVAN PARISH COUNCIL 8TH FEBRUARY 2017 REPORT OF THE CLERK:

RISK MANAGEMENT & REVIEW OF INTERNAL CONTROLS

1. Background

- 1.1 The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.
- 1.2 Smaller authorities prepare their annual governance statement by completing Section 1 of the annual return. This is in the form of a number of statements, known as assertions, to which the authority needs to answer 'Yes' or 'No'.
- 1.3 The authority needs to have appropriate evidence to support a 'Yes' answer to an assertion, for example a reference in a set of formal minutes.
- 1.4 Two of the assertions listed in the Annual Governance Statement relate to Risk Management and Internal Controls.
- 1.5 This report seeks to provide the evidence to allow Council to respond with a 'yes' to those assertions.

2. Risk Management

- 2.1 The assertion in the Annual Governance Statement is that *"We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required"*.
- 2.2 In order to warrant a positive response to this assertion, the authority needs to have the following arrangements in place:
 - 2.2.1 Identifying and assessing risks. The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.
 - 2.2.2 Addressing risks. Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.
- 2.3 Risk is an uncertain event or condition that, if it occurs, will have an effect on the achievement of an authority's objectives. Risk management is the process whereby authorities methodically address the risks associated with what they do and the services which they provide. The focus of risk management is to identify what can go wrong and take proportionate steps to avoid this or successfully manage the consequences. Good risk management allows stakeholders to have increased confidence in the authority's corporate governance arrangements and its ability to deliver its priorities.
- 2.4 Risk management is not just about financial management; it is about protecting the achievement of objectives set by the authority to deliver high quality public services. The failure to manage risks effectively can be expensive in terms of litigation and reputation, and can impact on the ability to achieve desired outcomes. The authority generally and members individually are responsible for risk management.
- 2.5 Risk management is an ongoing activity that comprises four elements:
 - identifying risks;
 - assessing risks;
 - addressing risks; and
 - reviewing and reporting.
- 2.6 The Risk Register attached as Appendix 1 demonstrates how the Council meets its obligations in this respect.

3. **Internal Controls**
- 3.1 The assertion in the Annual Governance Statement is that " *We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness*".
- 3.2 In order to warrant a positive response to this assertion, processes need to be in place and effective in respect of the following areas:
- Standing Orders & Financial Regulations
 - Safe & Efficient Arrangements to Safeguard Public Money
 - Employment
 - VAT
 - Fixed Assets & Equipment
 - Loans & Long Term Liabilities
 - Review of Effectiveness of the above
- 3.3 A review of the effectiveness of these internal controls is attached as Appendix 2.
It is **RECOMMENDED** that:-
- (a) **the Risk Register attached as Appendix 1 is approved**
 - (b) **the review of the effectiveness of internal controls attached as Appendix 2 is approved and the recommendations therein agreed**

Appendix 1

Risk No.	Description	Impact	Likelihood Score (1-3)	Impact Score (1-3)	Risk Rating	Response
1	Security of Crowlas cemetery store	Damage would require the Council to pay for repairs	1	2	2 Low	Insurance in place. Regular inspections
2	Security of notice boards, seats & gates	Damage would require the Council to pay for repairs or replacement	2	2	4 Medium	Insurance in place. Regular inspections
3	Security of office equipment	Damage would require the Council to pay for repairs or replacement	1	1	1 Low	Insurance in place. Equipment of relatively low value and kept at Clerk's home
4	Security of Chain of Office	Damage would require the Council to pay for repairs or replacement	1	2	2 Low	Insurance in place. Kept securely by Chair
5	Damage to third party property or individuals arising from council activities	Council may be subject to an insurance claim or criminal charge if negligent	1	3	3 Medium	Public Liability £10m included in insurance cover.
6		Injury to council members or employees arising from council activities	1	2	2 Low	Employers Liability £10m included in insurance cover.
7	Allotment Sites					
7(a)	Injury to tenants & visitors from tenant activities.	Council may be subject to an insurance claim or criminal charge if negligent	1	3	3 Medium	Regular inspection of allotment sites made & recorded; Public Liability included in insurance cover.
7(b)	Slips/trips/falls.		2	2	4 Medium	
7(c)	Injuries from contact with barbed wire		1	2	2 Low	Barbed wire prohibited in tenancy agreement
7(d)	Bee keeping/Attack by bees		1	2	2 Low	Tenant to be accredited member of the Bee Keepers Association. No bee keeping at present
8	Cemetery Sites					
8(a)	Crowlas					

Risk No.	Description	Impact	Likelihood Score (1-3)	Impact Score (1-3)	Risk Rating	Response
8(a)(i)	Danger from falling wall masonry/grave headstones	Injury to staff or public, insurance liability or criminal charge	1	3	3 Medium	Cemetery walls & grave headstones regularly examined & repaired as required. Future control of headstones facilitated by introduction of reinforced beam. Insurance in place. New cemetery software will enhance recording of inspection process
8(a)(ii)	Danger of slips/trips/falls.					Cemetery areas regularly maintained, grass cut & rubbish including leaves removed.
8(b)	St Pauls					
8(b)(i)	Danger from falling grave headstones.	Injury to staff or public, insurance liability or criminal charge	1	2	2 Low	Reinforced beams installed to facilitate fitting & positive retention of headstones. Insurance in place
8(b)(ii)	Danger of slips/trips/falls.					Central tarmac pathway provided for pedestrians. Grass regularly trimmed & leaves etc removed. Cemetery subject to regular inspection. Undertakers to be responsible for grave excavation, spoil disposal & graveside safety.
9	Amenity/Other Sites					
9(a)	St Pauls Amenity Site					
9(a)(i)	Slips/falls from steep bank,	Injury to staff or public, insurance liability or criminal charge	1	2	2 Low	Terraced footpaths for pedestrians regularly trimmed, maintained & inspected. Insurance in place
9(b)	Churchtown Garden					
9(b)(i)	Slips/trips	Injury to staff or public, insurance liability or criminal charge	1	2	2 Low	Regular maintenance. Insurance in place
10	Trees -danger of falling limbs	Injury to staff or public, insurance liability or criminal charge	1	3	3 Medium	Regular inspection of sycamore in Churchtown Garden.

Appendix 1

Risk No.	Description	Impact	Likelihood Score (1-3)	Impact Score (1-3)	Risk Rating	Response
11.	Injury to members of the public caused by contractors when on Council business	Claim against the Council	1	3	3 Medium	Contractors required to have public liability insurance which is inspected by the Council.
12	Loss of cash through theft or dishonesty	Financial impact on Councils ability to deliver services	1	2	2 Low	All receipts banked promptly (payment accepted by cheque or internet banking only); no petty cash held.; two Member signatories for all cheques; fidelity guarantee included in insurance cover
13	Integrity of banking arrangements	Financial loss	1	2	2 Low	Interest earning and current accounts are maintained with Lloyds TSB. Authorised signatories (with specimen signatures) are amended when the composition of the Council changes. Bank mandate approved by Council
14	Integrity of insurance cover	Legal liability as a consequence of asset ownership or activities of council	1	3	3 Medium	Insurance cover reviewed annually by Accounts & Audit Working Party and approved by Council
15	Integrity of computer held records and documents	Loss of data Breach of Data Protection Act	1	3	3 Medium	Duplicate backup of relevant files held on separate hard drive. Hard copy of all key documents retained by Clerk. All computer activity protected by the latest Kaspersky Anti-virus software. DPA policy in place.
16	Integrity of Archived records	Loss of historic data	1	1	1 Low	Appropriate historical records are transferred to County Records in Truro.
17	Failure to maintain proper financial records	Inability to manage council services effectively or efficiently	1	2	2 Low	Accounts maintained on software package that can easily produce all necessary reports. Monthly reporting of bank reconciliations and budgets
18	Failure to achieve an effective internal audit	Lack of scrutiny and possibility of fraud	1	2	2 Low	Independent, competent internal auditor appointed.

Appendix 1

Risk No.	Description	Impact	Likelihood Score (1-3)	Impact Score (1-3)	Risk Rating	Response
19	Failure to keep up to date Standing Orders & Financial Regulations	Governance arrangements are not for purpose and lead to failure of accountability	1	3	3 Medium	Both documents based on NALC Model and are reviewed annually in May.
20	Failure to meet requirements as an employer	Financial penalty form HMRC. Loss through payment of incorrect salary	1	2	2 Low	Clerk paid in line with approved contract of employment. Overtime, if any, formally approved. Payroll managed on HMRC software
21	Failure to comply with VAT requirements	Financial loss if VAT not reclaimed	1	1	1 Low	Council not VAT registered and undertakes no services that would currently require registration. VAT claims produced by accounts software.
22	Failure to maintain sound budget arrangements	Insufficient funds to deliver services				Precept and three year projections produced by Clerk in conjunction with Accounts & Audit Working Party and approved by Council. Monthly budget monitoring reporting in place
23	Failure to act within legal powers	Inability to deliver wishes of Council. Reputational impact as acting 'ultra vires'	1	3	3 Medium	All new projects checked against list of powers; advice would be sought from Cornwall Council Monitoring Officer in cases of doubt. Member of SLCC & NALC.
24	Fraud or Corruption	Financial loss. Reputational impact	1	3	3 Medium	Members provide Declaration of Interests and are bound by the Code of Conduct.

Approved by Council 8th February 2017 Minute Ref:

No.	Internal Control	Control Frequency	Responsibility	2016/17 Activity
1.	Standing Orders & Financial Regulations:			
1.1	STANDING ORDERS			
	NALC Model Standing Orders were adopted in May 2016	Review at least annually.	Clerk	Annual Meeting Minute LPC 493(d)(i)
1.2	FINANCIAL REGULATIONS			
	NALC model Financial Regulations were adopted in May 2016	Review at least annually.	Clerk	Annual Meeting Minute LPC 493(d)(ii)
1.3	Standing Orders include provisions for securing competition and regulating the manner in which tenders are invited	Review at least annually	Clerk	Standing Order 19 sets out limits for tenders, quotes and estimates and was updated to include the provisions of the Procurement Regulations 2015
1.4	Financial Regulations should require the use of Official Orders	Review at least annually	Clerk	Financial Regulation 10 meets these requirements
1.5	Standing Orders lay down management procedures for capital works	Review at least annually	Clerk	Financial Regulation 12. No capital activity, in the year, has taken place.
2.	Safe and efficient arrangements to safeguard public money			
2.1	<i>Accounts for payment:</i>			
2.1.1	Financial Regulation 4.1 - authority to spend	All payments	Clerk	Authority not currently evidenced - Recommend introduction of Authorisation Slip
2.2.2	Financial Regulation 5.2 - production of payment schedule	Each meeting	Clerk	Schedules appended to Minutes. Urgent payments, if any, reported to next meeting
2.1.3	Financial Regulations 5.3 - 5.4 - checking, certification & coding of invoices	All payments	Clerk	All payments taken to Council - Recommend inclusion of cost codes on future payment schedules
2.1.4	Financial Regulation 6.3 - payment method	All payments	Clerk	Majority of payments made by cheque with two Member signatures required. Direct Debit payments are reviewed and approved annually LPC 494(h) Internet banking not used Credit/Debit Card not used

Appendix 2

2.2	<i>Receipts:</i>				
2.2.1	Cash should be entered into cash book on day of receipts and banked intact	All receipts	Clerk	All income is separately receipted banked intact and reported to each Council meeting. No cash payments are received.	
2.2.2	VAT needs to be accounted for on some receipts	All new income streams	Clerk	Currently there are no VATable supplies made that would require registration	
2.3	<i>Cash</i>				
2.3.1	Ensure cash held is within limits placed by the Fidelity Guarantee	NO CASH IS RECEIVED & NO PETTY CASH IS HELD			
2.3.2	Keep petty cash floats to a minimum				
2.4	<i>Debt Collection</i>				
2.4.1	Authorities should ensure that invoices raised are paid promptly or that appropriate recovery action has been taken.	Only applies to allotment rents received	Clerk	New Allotment software produces list of unpaid rents	
2.4.2	Financial Regulation 9.4 - write of bad debts must be approved by Council	All bad debts	Clerk	No bad debts in 2016/17	
2.5	<i>Employment</i>				
2.5.1	Employees must be subject to PAYE	Monthly	Clerk	PAYE managed through HMRC software - checked by internal auditor. Payments to HMRC included on monthly payment schedules	
2.5.2	Must ensure contractors do not meet the definition of employees	Ongoing	Clerk	Contractors provide grass cutting, general maintenance, footpath cutting and cemetery and amenity maintenance. Use of HMRC Employment Status Indicator Tool suggests none are employees.	
2.5.3	All employers are required to have employers liability insurance	Annual	Clerk/Accounts & Audit Working Party	Current insurance £10million	
2.6	<i>Fixed Assets & Equipment</i>				
2.6.1	There is a requirement to have an asset register	Ongoing	Clerk	The asset register is reported to	

Appendix 2

					Council as part of the accounts authorisation process LPC 493(f)
2.6.2	Assets should be recorded at cost		Each purchase	Clerk	No activity in 2016/17
2.7	<i>Loans & Long term Liabilities</i>				
	Long term loans require borrowing approvals		Every loan	Clerk	The Council has no loans.

LUDGVAN PARISH COUNCIL - 17TH MAY 2017

Financial Statements

Background:

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require all authorities to prepare a statement of accounts for each financial year in accordance with proper practices.

For smaller authorities the statement of accounts needs to be prepared in accordance with, and in the form specified in, any annual return required by these proper practices in relation to accounts.

Section 2 of the annual return is a smaller authority's statement of accounts and takes the form of a summary income and expenditure account and a statement of balances. Where an authority's gross income or expenditure is not more than £200,000 for that year, or for either of the two immediately preceding financial years, the statement may take the form of a summary receipts and payments account.

Annual Return:

The Annual Return is appended to this report as are the various supporting schedules required by the external auditor, these being:

- Year-end bank reconciliation;
- Variance analyses where there is a 15% or greater change between the current and comparative years;
- Analysis of earmarked and general reserves;
- Date for the commencement of the exercise of public rights to inspect the accounts.

The content has been agreed by the internal auditor and signed off by the RFO and it is therefore **RECOMMENDED that:**

- (a) The Accounting Statements be approved;**
- (b) They are duly signed by the Chair and**
- (c) The internal audit report is received and it is noted that no issues were raised;**
- (d) The dates set for the period of exercise of public rights are as follows:**
Announcement: 04/06/2017
Commencement: 05/06/2017
Ending on: 14/07/2017
- (e) The Earmarked Reserves as set out in Schedule E are approved;**
- (f) The Annual Return and supporting schedules are sent to the external auditor.**

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

LUDGIVAN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	22,781	31,570	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	30,439	33,244	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14,394	15,295	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	21,349	22,967	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	-	-	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	15,145	19,568	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	31,570	37,574	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	31,570	37,574	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	47,713	47,713	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	-	-	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

S.P. Hudson

Date

10/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

DDMMYYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair at meeting where approval is given:

SIGNATURE

Schedules for submission to external auditor

Key contact details

Schedule A

Please complete this form and send it back to us with the Annual Return to ensure we have the correct details for your authority – please print to ensure we can read it clearly

Authority name and reference	Ludgvan Parish Council CWL079
-------------------------------------	-------------------------------

	Clerk
Name	Steve Hudson
Address	Brynmor St Ives Road Carbis Bay St Ives Cornwall TR26 2SF
Telephone no.	01736 799637
Email address	clerk@ludgvan.org.uk

	Responsible Financial Officer (RFO) – if different to Clerk
Name	As above
Address	
Telephone no.	
Email address	

	Chair
Name	Richard Sargeant
Address	Old Carne Nancledra Penzance TR20 8NQ
Telephone no.	01736 740479
Email address	richardjsargeant1@btinternet.com

Please complete all shaded boxes and send this form with your Annual Return to:
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
or email to Jo.farr@uk.gt.com

Key contact details (continued)

Schedule A

Authority name and reference	Ludgvan Parish Council CWL079
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	Person carrying out the independent internal audit
Name	David Gallie
Address	10 Pendennis Place, Penzance Cornwall TR18 2BD
Telephone no.	07800 631315
Email address	galliedavid@gmail.com

If there are any subsequent changes to the above please send us an updated form or e-mail the new details to jofarr@uk.gt.com

Schedules for submission to external auditor

Bank reconciliation template

Schedule B

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2017	
Authority name and reference	Ludgvan Parish Council CWL079		
Prepared by: Name	Steve Hudson	Date:	03/04/2017
Role (Clerk/RFO etc)	Clerk/RFO		
Approved by: Name		Date:	
Role (RFO/Chair etc)			
Balance per bank statements as at 31 March 2017	£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2017:			
Treasurers Account	31,555.49		
Business Account	7,519.49		
		37,573.98	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
08/03/2017 3039	340.00		
21/03/2017 3042	1,086.00		
21/03/2017 3043	75.00		
		1,501.00	
Add any unbanked cash at 31 March 2017: (List date & amount received)			
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		-	

<i>The net balances reconcile to the Cash Book for the year, as follows:</i>	
CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	31,570.56
Add: Receipts in the year:	48,538.89
Less: Payments in the year:	42,535.47
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	37,573.98
Must equal total net bank balances above and Section 2, Box 8	

Please complete all shaded boxes and send this form with your Annual Return to:
 Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
 or email to Jo.farr@uk.gt.com



Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	Ludgvan Parish Council CWL079				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a *100) %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	30,939	33,244	2,305	7%	NO
Box 3 -Total other receipts	14,394	15,295	901	6%	NO
Box 4 -Staff costs	21,349	22,967	1,618	8%	NO
Box 5 -Loan interest/ capital repayments	-	-	-	-	NO
Box 6 -All other payments	15,195	19,568	4,373	29%	YES
Box 9 -Total fixed assets plus long-term investments and assets	47,713	47,713	-	-	NO
Box 10 – Total borrowings	-	-	-	-	NO



Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	Ludgvan Parish Council CWL079	
BOX NO	6	£
(b) Figure in 2017 column		19,569
(a) Figure in 2016 column		15,195
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		4,373

Reasons (as many as are applicable)	Amount £
Reason 1 Neighbourhood Plan costs not incurred in 2015/16	4,945
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	4,945
(f) Unexplained amount £ of total variance at (d - e)	(572)
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	(3.7%)
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule D

Reconciliation between boxes 7 and 8 on the Annual Return

This should only be applicable if accounting on an income and expenditure basis

Authority name and reference		
		Ludgvan Parish Council CWL079
		£
A	Figure in Box 8 of 2017 column of the Annual Return	N/A
B	Less Creditors at 31 March 2017 – owed by the Authority (please supply a detailed list of creditors – see below) Also subtract any receipts in advance	
C	Plus Debtors at 31 March 2017 – owed to the Authority (please supply a detailed list of debtors – see below) Also add any payments made in advance (prepayments)	
D	TOTAL	

	Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	
--	--	--

Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
Total – agreed to B			

Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
Total – agreed to C			

Please complete all shaded boxes and send this form with your Annual Return to:
 Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
 or email to Jo.farr@uk.gt.com

Schedule E

Analysis of earmarked reserves

Authority name and reference	Ludgvan Parish Council CWL079
------------------------------	-------------------------------

Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Repairs & Renewals	Short	10,941
Elections	Short	3,000
Neighbourhood Plan	Short	5,293
Green Initiatives (s106 from wind turbines)	Short	826
IT Equipment	Short	700
(a) TOTAL		20,760

Note: * short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
(b) Precept/rates and levies (Accounting Statements Box 2)	33,244
(c) Balance carried forward (Accounting Statements Box 7)	37,574
(d) Amount of balances less total earmarked reserves (c – a)	16,814
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	51%
Reason if over 3 times or less than 0.1	
N/A	

Please complete all shaded boxes and send this form with your Annual Return to:
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
or email to Jo.farr@uk.gt.com




Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	Ludgvan Parish Council CWL079
------------------------------	-------------------------------

I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	04/06/2017
Commencement	05/06/2017
Ending on	14/07/2017

Signed by Clerk/RFO	
---------------------	--

OR – send us a copy of your completed ‘Notice’ (Schedule F2 enclosed as public rights pack)



Schedule G1

Explanation of 'No' on the Annual Governance Statement

Authority name and reference	Ludgvan Parish Council CWL079
-------------------------------------	--------------------------------------

Assertion 1-9	Explanation for 'No' response and action to address weaknesses

Please complete all shaded boxes and send this form with your Annual Return to:
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
or email to Jo.farr@uk.gt.com



Schedule G2

'No' or 'Not covered' on the Annual Internal Audit Report

Authority name and reference	Ludgvan Parish Council CWL079
Person carrying out the internal audit	David Gallie

Internal Audit Objective Conclusion (A to K)	Explanation for 'No' and what the Authority is doing to address the weakness - or explanation for why 'Not covered'*

* Note: if the relevant objective is **applicable but has not been covered**, the person carrying out the internal audit must provide the Authority and the external auditor with details of:

- o why the objective has not been covered
- o when the most recent internal audit work was done in this area and
- o when it is next planned

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

LUDGVAU PARISH COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit

DAVID JOHN LEWIS GALLIE

Signature of person who carried out the internal audit

DJ Gallie

Date

19/04/2017

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Archived: 08 May 2017 17:29:30

From: David Gallie

Sent: 26 April 2017 14:02:20

To: Ludgvan Clerk

Subject: Annual Internal Audit - Ludgvan Parish Council

Importance: Normal

To the Clerk and Councillors - Ludgvan Parish Council

I am writing to advise that I carried out the annual internal audit for the financial year 2016-2017 on the 17th and 18th April 2017.

All records were in good order which enabled me to complete and sign the appropriate section of the Annual Return and there are no matters to bring to the attention of the council.

My fee for the audit remains unchanged at £150 and I look forward to receiving payment in due course.

D J L Gallie

[Redacted signature block]

LUDGVAN PARISH COUNCIL - 17TH MAY 2017

Bank Mandate

It is good practice to regularly review the bank mandate and any changes must be approved by Council.

The current signatories are:

Cllr Sargeant

Cllr Mann

Cllr Badcock

Cllr Trudgeon

A previous resolution approved the addition of Cllr Osmand albeit that this is yet to happen.

It is therefore **recommended that:**

- (a) **The current signatories are confirmed and**
- (b) **Cllr Osmand is added to the mandate**

Agenda Item 10(a) Payments for approval

Date	Ref:	Payee Name	Cheque No.	£ Total Amnt	£ VAT	Cost Centre Analysis			
						A/c	Centre	£ Amount	Transaction Details
15/05/2017	19	South West Water	DD02	12.55		4130	150	12.55	St Pauls Cemetery Water
17/05/2017	11	Cornwall Assoc Local Cou	3052	873.06	102.69	4090	100	770.37	Subscription
17/05/2017	12	Oasis Childcare Centre	3053	240.00		4190	100	240.00	Room Hire
17/05/2017	13	Viking Direct	3054	69.56	11.59	4070	100	57.97	Stationery
17/05/2017	14	Viking Direct	3054	26.23	4.37	4070	100	21.86	Stationery
17/05/2017	15	Henry Rich	3055	306.99		4460	140	90.00	Grass Cutting
						4200	140	171.99	Milestone
									Paint/Notice Board
17/05/2017	16	Henry Rich	3055	488.77		4120	130	45.00	Allotment Strimming
						4120	130	276.00	Unsafe Greenhouse Removal
						4120	130	212.77	Refence plots 20 & 43
17/05/2017	17	Simon Rhodes	3056	853.00		4460	150	262.50	Cemetery/Amenity Maintenance
						4400	140	170.50	Cemetery/Amenity
						4460	160	367.50	Cemetery/Amenity Maintenance
						4410	140	52.50	Cemetery/Amenity Maintenance
17/05/2017	18	BT Payphones	3057	1.00		4200	140	1.00	Adoption of Phonebox
17/05/2017	20	Steve Hudson	3058	1,129.94		4000	100	1,073.42	May Net Salary
						4060	100	32.40	Travel
						4070	100	6.12	Phone
						4070	100	18.00	Office Costs
17/05/2017	21	HM Revenue & Customs	3059	139.39		4000	100	74.78	May PAYE
						4010	100	64.61	May Employer NI
				4,140.49	118.65	4,021.84			

SIGNED: **17th May 2017**

CHAIRMAN

11/05/2017**Ludgvan Parish Council**

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Treasurers Account**Cash Received between 10/04/2017 and 17/05/2017**

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
27/04/2017	Barrett	004	Headstone Fee SPC/A20	100.00
11/05/2017	Clark	007	Allotment Rent CH05	19.75
02/05/2017	Coonan	006	Allotment Rent CH44	19.75
28/04/2017	W C Matthews Funeral Directors	005	Badcock Burial Crowlas DC-2	500.00
Total Receipts				639.50

11/05/2017

Ludgvan Parish Council

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Business Account

Cash Received between 10/04/2017 and 17/05/2017

<u>Date</u>	<u>Cash Received from</u>	<u>Receipt No</u>	<u>Receipt Description</u>	<u>Receipt Total</u>
10/04/2017	Lloyds Bank	003	Interest	0.33
09/05/2017	Lloyds Bank	002	Interest	0.30
Total Receipts				<hr/> 0.63 <hr/>

**Bank Reconciliation Statement as at 30/04/2017
for Cashbook 1 - Treasurers Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Treasurers Account	30/04/2017	4	46,393.34
			<hr/> 46,393.34
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
12/04/2017 3044	Mounts Bay Rotary Club	100.00	
12/04/2017 3045	St Aubyns Estates	40.00	
12/04/2017 3047	Campaign Protect Rural England	36.00	
12/04/2017 3049	Ludgvan Community Centre	120.00	
			<hr/> 296.00
			46,097.34
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			46,097.34
		Balance per Cash Book is :-	46,097.34
		Difference is :-	0.00

**Bank Reconciliation Statement as at 30/04/2017
for Cashbook 2 - Business Account**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Business Account	30/04/2017		7,519.82
			<u>7,519.82</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			7,519.82
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			7,519.82
		Balance per Cash Book is :-	7,519.82
		Difference is :-	0.00

Detailed Receipts & Payments by Budget Heading 11/05/2017

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Administration</u>							
1076 Precept	17,244	34,487	17,244			50.0%	
1080 Interest Received	1	4	3			15.8%	
1090 Council Tax Support Grant	952	1,904	952			50.0%	
1110 Other Grants	0	558	558			0.0%	
Administration :- Receipts	18,196	36,953	18,757			49.2%	0
4000 Clerk's Salary	2,296	18,372	16,076		16,076	12.5%	
4010 Employers NI	129	1,393	1,264		1,264	9.3%	
4060 Travel	110	750	640		640	14.7%	
4070 Office Expenses	301	1,250	949		949	24.1%	
4080 Advertising	0	600	600		600	0.0%	
4090 Subscriptions	806	950	144		144	84.9%	
4100 Insurance	0	751	751		751	0.0%	
4110 Audit Fees	0	350	350		350	0.0%	
4150 S137 and Other Grants	100	700	600		600	14.3%	
4160 Youth Club Grant	0	500	500		500	0.0%	
4170 Christmas Trees	0	250	250		250	0.0%	
4180 Deedstore	0	16	16		16	0.0%	
4190 Meeting Room Hire	360	360	0		0	100.0%	
4300 Website Development	0	100	100		100	0.0%	
4310 Website Maintenance	750	750	0		0	100.0%	
4320 Election Expenses	0	1,000	1,000		1,000	0.0%	
4350 Software - Annual Licence	0	232	232		232	0.0%	
Administration :- Indirect Payments	4,853	28,324	23,471	0	23,471	17.1%	0
Movement to/(from) Gen Reserve	13,343						
<u>120 Long Rock Allotments</u>							
1210 Allotment Rents	0	370	370			0.0%	
Long Rock Allotments :- Receipts	0	370	370			0.0%	0
4120 Maintenance	0	150	150		150	0.0%	
4130 Water	63	120	57		57	52.3%	
4140 Rents Payable	40	80	40		40	50.0%	
4350 Software - Annual Licence	0	24	24		24	0.0%	
Long Rock Allotments :- Indirect Payments	103	374	271	0	271	27.5%	0
Movement to/(from) Gen Reserve	(103)						
<u>130 Church Hill Allotments</u>							
1210 Allotment Rents	40	1,568	1,529			2.5%	
Church Hill Allotments :- Receipts	40	1,568	1,529			2.5%	0

Detailed Receipts & Payments by Budget Heading 11/05/2017

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4120 Maintenance	534	250	(284)		(284)	213.5%	
4130 Water	0	500	500		500	0.0%	
4140 Rents Payable	0	700	700		700	0.0%	
4350 Software - Annual Licence	0	92	92		92	0.0%	
Church Hill Allotments :- Indirect Payments	534	1,542	1,008	0	1,008	34.6%	0
Movement to/(from) Gen Reserve	(494)						
<u>140 Amenities</u>							
1100 Footpath Grant	0	3,474	3,474			0.0%	
1130 Aggregate Fund Income	0	4,500	4,500			0.0%	
Amenities :- Receipts	0	7,974	7,974			0.0%	0
4200 Repairs	173	1,245	1,072		1,072	13.9%	
4400 St Pauls Amenity Area	171	682	512		512	25.0%	
4410 Churchtown Garden	53	210	158		158	25.0%	
4420 Aggregate Fund Expenditure	0	4,500	4,500		4,500	0.0%	
4430 Footpath Maintenance	0	3,474	3,474		3,474	0.0%	
4460 Grass Cutting	90	290	200		200	31.0%	
4470 Green Initiatives	0	408	408		408	0.0%	
Amenities :- Indirect Payments	486	10,809	10,323	0	10,323	4.5%	0
Movement to/(from) Gen Reserve	(486)						
<u>150 St Pauls Cemetery</u>							
1200 Burial Fees	100	2,680	2,580			3.7%	
St Pauls Cemetery :- Receipts	100	2,680	2,580			3.7%	0
4120 Maintenance	0	255	255		255	0.0%	
4130 Water	13	50	37		37	25.1%	
4350 Software - Annual Licence	0	154	154		154	0.0%	
4460 Grass Cutting	263	1,120	858		858	23.4%	
4520 Sextons Duties	0	120	120		120	0.0%	
St Pauls Cemetery :- Indirect Payments	275	1,699	1,424	0	1,424	16.2%	0
Movement to/(from) Gen Reserve	(175)						
<u>160 Crowlas Cemetery</u>							
1200 Burial Fees	500	500	0			100.0%	
Crowlas Cemetery :- Receipts	500	500	0			100.0%	0
4350 Software - Annual Licence	0	30	30		30	0.0%	
4460 Grass Cutting	368	1,470	1,103		1,103	25.0%	
Crowlas Cemetery :- Indirect Payments	368	1,500	1,133	0	1,133	24.5%	0
Movement to/(from) Gen Reserve	132						

Detailed Receipts & Payments by Budget Heading 11/05/2017

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>200</u> <u>Neighbourhood Planning</u>							
1120 Neighbourhood Planning Grant	0	7,346	7,346			0.0%	
Neighbourhood Planning :- Receipts	<u>0</u>	<u>7,346</u>	<u>7,346</u>			<u>0.0%</u>	<u>0</u>
4020 Staff Cost	0	5,797	5,797		5,797	0.0%	
4260 Grant Funded	0	7,346	7,346		7,346	0.0%	
4270 Other	0	4,793	4,793		4,793	0.0%	
Neighbourhood Planning :- Indirect Payments	<u>0</u>	<u>17,936</u>	<u>17,936</u>	<u>0</u>	<u>17,936</u>	<u>0.0%</u>	<u>0</u>
Movement to/(from) Gen Reserve	<u>0</u>						
<u>999</u> <u>VAT Data</u>							
515 VAT on Payments	275	0	(275)		(275)	0.0%	
VAT Data :- Indirect Payments	<u>275</u>	<u>0</u>	<u>(275)</u>	<u>0</u>	<u>(275)</u>		<u>0</u>
Movement to/(from) Gen Reserve	<u>(275)</u>						
Grand Totals:- Receipts	18,836	57,391	38,555			32.8%	
Payments	6,893	62,184	55,291	0	55,291	11.1%	
Net Receipts over Payments	<u>11,942</u>	<u>(4,793)</u>	<u>(16,735)</u>				
Movement to/(from) Gen Reserve	<u>11,942</u>						



I write to you as the clerk of the City, Towns and Parishes you represent and ask that you forward this letter to the Members of those Councils.

This is an update to my email of late 2016, where I proposed that Cornwall should host a stage of the Tour of Britain cycling race. As a reminder, the Tour of Britain is British cycling's premier road cycling event and the UK's national Tour.

Not wanting to push a white elephant, my first aim was to gauge support for the event. Firstly, I want to take this opportunity to thank all the Councils that replied to my initial enquiry. In excess of 200 Councils were contacted and I received replies from about 135, including Truro and all the larger towns and parishes, representing 85% of the population of Cornwall. Of the replies, 98% were positive about Cornwall hosting the event. A significant majority also supported the race passing through their local area. As a collective voice, this is an amazing statement of support and one that I thank you for. It certainly invigorated me to develop the proposal and engage with Cornwall Council (CC).

In addition to support from City, Town and Parish Councils, I have also received positive statements from Cornwall MPs, health organisations, cycling groups, retailers and individuals. The response has been truly amazing! I have also been working with Chris Opie, Cornwall's most successful professional cyclist who is fully onboard with the proposal and playing a significant role in bringing the event to the county. In his day job he recently had a very successful Tour de Yorkshire, beating some of the finest sprinters in the World to finish 3rd in stage one, with his team Bike Channel Canyon achieving all the goals they had set themselves prior to the race.

Discussions with Tour of Britain organisers, SweetSpot, suggest a stage being held in 2020 and this is now the focus of the proposal. Additionally, where my initial email suggested a finish outside across the border, further discussions indicate that the complete stage could be held within Cornwall.

I first met with CC in late January to outline the proposal and to look for their support in developing a bid. For the event to be realized, it is essential that CC lend their support and plays a leading role, as SweetSpot will only bring a stage of the Tour of Britain to a venue that has the backing of the local authority. After internal CC discussions and the commissioning of a feasibility report, the proposal has now reached the Director for Economic Growth and Development, John Betty and I hope to be informed in the near future of a decision regarding bid development. Should CC back bid development, the main task over the coming months will be to generate sponsorship. Prior to bid submission in Jan 2018, I anticipate that formal support for the proposal will be sought from CC Members.

I hope that you have found this update useful and once CC has made a decision, I will inform you of the outcome. As I have previously stated, hosting a stage of the Tour of Britain is an opportunity for Cornwall to showcase its unique culture and spectacular landscape, whilst extending the tourist season and providing a much-needed boost to the economy.

Once again, thank you for your support and let's look forward with enthusiasm and anticipation to Cornwall hosting a stage of the Tour of Britain in 2020.



Mr Steve Hudson - Parish Clerk
Ludgvan Parish Council
Brynmor
St Ives Road
TR26 2SF

10 April 2017

Dear Mr Hudson

Long Rock Post Office®
4A Godolphin Road, Long Rock, Penzance, TR20 8JL

Local Public Consultation Decision

I'm writing to confirm that we will be proceeding with our proposal to move the above Post Office branch to Long Rock Stores, Long Rock, Penzance, TR20 8JF, where it will operate as one of our new local style Post Office branches.

We received 5 individual responses from customers during the local public consultation period. In the main, feedback commented on the availability of parking at the proposed premises. Other feedback commented on space and privacy inside the new store. This feedback helped me to understand customers' concerns and to make sure that all such information was taken into account before finalising our plans.

With regards to parking at the new location, it is fair to say that this is a problem faced generally in many locations nationwide. As I am sure you will understand, matters such as the availability of parking spaces are outside the direct control of Post Office Limited, however I have conducted a further review of this matter. I can confirm that there is roadside parking in the surrounding area, which is comparable to the current branch. For customers accessing the new branch on foot, there is a pedestrian crossing in close vicinity of the new branch and for those using public transport there is a bus stop immediately outside the new premises. I am therefore satisfied that access and parking at the new branch will continue to meet the needs of customers using the Post Office.

It's clear that the Post Office plays an important part in the lives of customers and we want to make our services as accessible as possible. I'm pleased to confirm that the new branch will have level access with a wide door at the entrance. Inside, the new branch will be in line with Post Office specifications, making sure there is sufficient space for the new style local Post Office to operate alongside the retail offer. We will be working closely with the new operator on the internal layout and some existing fixtures, fittings and retail stock will be re-aligned or removed to make sure there is clear access into the premises. The entrance, aisles and the queuing area will also be kept clear ensuring sufficient space is available for customers and for a wheelchair to move around and access our services without difficulty.

We recognise that some customers may have slight concerns about carrying out their Post Office business in a different type of environment from what they are used to. Although the local style format is a more modern way of offering Post Office services, it does not compromise the professional service standards that we provide at all of our branches.

Staff will be fully trained in Post Office transactions and staffing levels will be aligned to customer demand. We will also be working closely with the new operator to make sure an appropriate level of privacy is provided for Post Office customers and that staff are fully aware of the need to respect customer confidentiality. For example, we will discuss issues like queue layout and asking customers to stand back from the counter whilst they are waiting for service. Similarly with security, as with any other branch in our network there will be strict guidelines and measures put in place to safeguard customers, staff and the cash and stock entrusted to the operator's care.

The new local style Post Office will operate from a Post Office serving point located at the shop counter enabling customers to carry out a wide range of Post Office products and services alongside retail transactions. The change also means that local residents will benefit from significantly longer opening hours, including Saturday afternoon, Sunday and significantly longer opening times throughout the week, giving customers more flexibility to use our services throughout shop opening times. Full details of the new branch are provided at the end of this letter together with a list of the products and services which will be available.

I have carefully considered our original proposal, the feedback received during the local public consultation period and the impact on local residents and the wider community. Having also reviewed pedestrian and vehicular access to the new site, I remain satisfied that the new branch is suitably located and that this new way of offering Post Office services will continue to meet customer needs, whilst helping to provide long term viability and future sustainability for Post Office service provision in the local community.

The current branch will close at 17:30 on Monday 22 May 2017, with the new branch opening, at Long Rock Stores, Long Rock, at 13:00 on Tuesday 23 May 2017. If there are any unforeseen schedule changes which mean these dates change, posters will be displayed in branch to let customers know. During transfer of the branch customers requiring Post Office facilities may use any convenient Post Office service. Details of an alternative Post Office branch are provided below for your convenience:

- Penzance Post Office, WHSmith, 96 Market Jew Street, Penzance, TR18 2LE

You can also find a copy of this letter on our website at postofficeviews.co.uk. When entering the website you will be asked to enter the code for this branch: 36355599

This change to the Post Office network is being carried out in accordance with the Code of Practice for changes to the network, as agreed with the independent statutory consumer watchdog. A full copy of the Code of Practice is available on our website at www.postofficeviews.co.uk, or by contacting us at the address provided at the end of this letter.

Thank you for considering our proposal.

Yours sincerely



Suzanne Richardson
Regional Network Manager



The Rotary Club of Mounts Bay

Meetings: Thursday Evenings 6.00pm
The Union Hotel Chapel Street Penzance

President: Eric Bilkey

Secretary: Peter Johnson

Mr Steve Hudson
Clerk to Ludgvan Parish Council
Brynmor
St Ives Road
Carbis Bay
TR26 2SF

6th May 2017

Dear Mr Hudson,

St Michaels Way Challenge 13th Annual Charity Walk

On behalf of our President Eric Bilkey and the rest of the members of the Rotary Club of Mounts Bay, I would like to express our sincere thank for your generous donation towards the administration costs of this year's charity walk.

Your donation helps us to ensure that 100% of the money collected goes to the nominated charity Children's Hospice South West. As in previous years, I will send you an update after the event to inform the council how much was raised

Please pass our sincere thanks to the Chairman and other Parish Councillors for continuing to support our club in our fund raising efforts which we hope will bring help and encouragement to those less fortunate than ourselves.

Yours sincerely



Tel: 01736 363490

Email: walk@mountsbayrotary.org.uk

Please send any reply to: Betty's Garden Penkernick Close Newlyn TR18 5DA

7/ May 2017

Dear Sir,

Regarding the planning application at Trewynne Coombe ref PA16/03126/PREAPP, i wish to object on the grounds that a 2 story building would be out of character in this place, also solar panels on the roof in this position would create a visual nuisance and they would be better placed at the rear of the property in the garden. I would also like to draw notice to the fact that the planning notice is not attached to the property and has been placed on a telephone pole on the opposite side of the road partially obscured by hedge growth, i would also like to know why the parish council has not written to nearby properties advising them of this like they did when i applied for domestic solar panels a few year ago.

The property does have historical interest as it is one of only a few of the original marconi huts left, this property is being advertised for self catering holidays with more huts being built at the rear of the property, the vehicular access to this property is not suited to the amount of traffic this will generate, if this application is granted will it set a precedent for the area ? which borders ssi & aonb.

Yours Faithfully

Stephen Olds

**LUDEGVA PARISH COUNCIL MEETING 17TH MAY
2017
ITEMS FOR INFORMATION**

Cornwall Council – Planning Decisions etc. Advised to Council - For information

- (a) PA17/00221 - Tregender Farmhouse Tregender Lane Crowlas TR20 8DQ - Conversion of existing redundant barns to form five residential dwellings, with associated parking and landscaping. - Messer's William, Arthur and Patrick Ansell - **Approved**
- (b) PA17/01593 - Earlydene A30 Between Whitecross And The Lamb And Flag Canonstow TR27 6ND - Demolition of the existing dwelling, and the construction of a replacement dwelling and associated works. - Mr & Mrs M Quick - **Approved**

Cornwall Council - Planning Enforcement, Appeals etc.

- (a) EN17/00758 - Earlydene Canonstow Hayle Cornwall TR27 6ND - Alleged unauthorised engineering operations and alterations to dwelling house - **case closed, application received**
- (b) EN17/00850 - Lifeguard Hut Old Station Lane Marazion Cornwall - Construction of a wooden ramp - **Pending Consideration**