

POULSHOT PARISH COUNCIL

DRAFT MINUTES OF THE EXTRAORDINARY COUNCIL MEETING HELD IN HUNLOKE HALL

ON

THURSDAY 20TH APRIL 2023 AT 7.30 PM

PRESENT: Cllr Mike Davis (Chairman)
Cllr Liz Bissett (Vice Chairman)
Cllr Nina Jeffries

OFFICER: Jeannette Young (Clerk)

PUBLIC PARTICIPATION: 3 members of the public were in attendance.

2 members of the public spoke in support of grant application to help fund the village Coronation celebrations. The third member requested further temporary access across the Amenity land.

140/23 Apologies

Apologies were received from Cllr Claire Church, Cllr Caroline Nichols, Cllr Dan Scott and Cllr Tim Hues.

141/23 Declarations of Interest and Granting of Dispensations

No Declarations of Interest were received.

142/23 Minutes

It was proposed by Cllr Bissett, seconded by the Chair, Cllr Davis and **UNANIMOUSLY RESOLVED** to confirm the minutes of the Full Council Meeting held on the 7th March 2023 as a true record. The minutes were duly signed by the Chairman.

143/23 Grant Application

A grant application had been received on behalf of PEGgies and Poulshot Friends and Neighbours Club. A grant of £600 was being asked for, however there was several points of confusion over the completed form.

- It was stated that the form was being completed on behalf of Poulshot Parish Council. Councillors pointed out that this was not correct.

POULSHOT PARISH COUNCIL

- There was a comment that the event to be held in the carpark and garden of the Raven Pub would be covered by Poulshot Parish Council's insurance. Councillors explained that this could not happen, that the Council did not own the land where the event was taking place and that they were not organising the event, therefore their insurers would not cover the event. It was suggested that the Raven be approached to see if their insurance would cover the event, due to their land and facilities being used. Otherwise, the groups will have to take out their own insurance cover.
- It was also suggested in the application that the Council provide Commemorative Coronation mugs for the children of Poulshot, primary age. Again, this was discussed and the suggestion that if money was left over from the event instead of returning the funds to the Council, they be used to purchase the mugs. It was also agreed that a request be placed on the next Council Agenda, for the Council to purchase some or all the mugs should there not be enough funds left from the event.

It was proposed by the Chair, Cllr Davis , seconded by Cllr Bissett and **UNANIMOUSLY RESOLVED** to award the grant of £600 to Poulshot Friends and Neighbours for the event being held at the Raven Pub on the 6th May 2023. Funds to come from the allocated budget heading, on the condition that sight is provided of proof of insurance and a risk assessment.

Awarded under the General Power of Competence

144/23 Confidential Session

It was proposed by the Chair, Cllr Davis, seconded by Cllr Bissett and **UNANIMOUSLY RESOLVED** to go into a Confidential Session.

The Chair, Cllr Davis requested members of the public to leave the meeting.

145/23 Minutes

It was proposed by Cllr Bissett, seconded by Cllr Jefferis and **UNANIMOUSLY RESOLVED** to confirm the confidential minutes of the Full Council Meeting held on the 7th March 2023 as a true record. The minutes were duly signed by the Chairman.

146/23 Amenity Land Fencing

Discussed and **Unanimously Resolved**

POULSHOT PARISH COUNCIL

147/23 Request for Storage

Discussed and **Unanimously Resolved**

148/23 Wayleave Request and Permissions Sought

Discussed and **Unanimously Resolved**

Meeting ended 20:35

Signed..... Date.....

DRAFT

Poulshot – Annual Report

May 2022 – April 2023

WILTSHIRE POLICE

Proud to serve and protect our communities



The Team

Inspector

Andy Lemon

Sergeant

James Twyford

Constables

Ben Coombs

Jennifer Miller

Community Support Officers

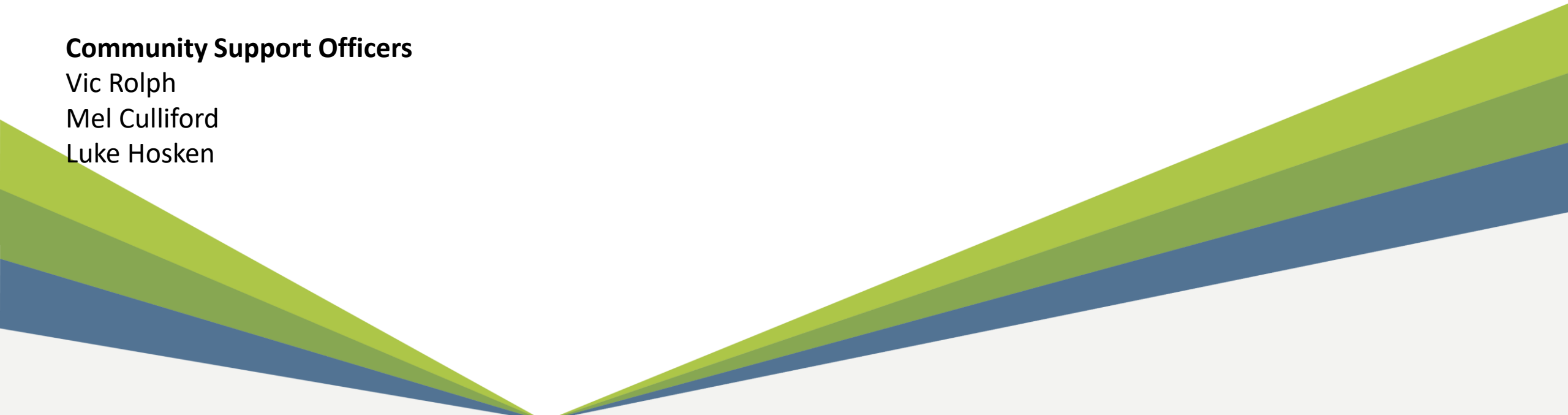
Vic Rolph

Mel Culliford

Luke Hosken

From 8th May 2023 onwards, the Sergeant's position is being taken over by Sergeant Gemma Rutter.

She brings with her a wealth of experience, coming into the role having previously worked in Response, Neighbourhoods and CID as both a Constable and a Sergeant.



The Last 12 Months

Poulshot is generally one of the more affluent and tranquil Parishes within the Melksham Rural South Beat Area. Traditionally, the expectation would be to see between 10-20 Crimes and Incidents per year. During 2020, we recorded 10; during 2021 we recorded 19 incidents.

The 12 months to April 2022 however have been a break with this tradition; as we've recorded a total of 56 Crimes and Incidents across the year.

This might seem alarming at first glance, with what seems to be a 195% increase over the space of 12 months. However, once this is broken down, it begins to look much less concerning.

23 of the Crimes / Incidents relate to one single neighbour dispute, which has been a collection of allegations and counter-allegations, accounting for 41% of the Demand for the Parish. Individually, these are a collection of relatively minor incidents, which we're addressing holistically.

A further 6 Crimes are Burglaries, which are traditionally very unusual for the Village. As a result of some considerable time investment; we have Charged and Remanded Daniel STACEY, of Bradford on Avon, for some of these offences. He is currently on Remand in Prison and we have seen a cessation of this offending.

Crime and Incident Types

As stated on the previous slide; 41% of the reports for Poulshot over the last year, relate to one neighbour dispute which carries no discernible risk to the wider community. This is still a work-in-progress for the Team.

6 offences (10%) were Burglaries, which have been successfully addressed. Alongside and related to this, we also addressed 3 Thefts and 7 Vehicle Offences, accounting for and clearing up a further 18% of the crimes.

There was no recorded Anti-Social Behaviour outside of the context of the neighbour dispute.

There were no instances of Public Space Violence against the Person.

There were only two instance of Criminal Damage.

The remaining occurrences were either Administrative, Concerns for Welfare, or Domestic Disputes.

The successful response to the Burglaries was as a direct result of prompt reporting from Residents, who were able to quickly list the property they'd had stolen. Much of this was able to be recovered and returned to the rightful owners.

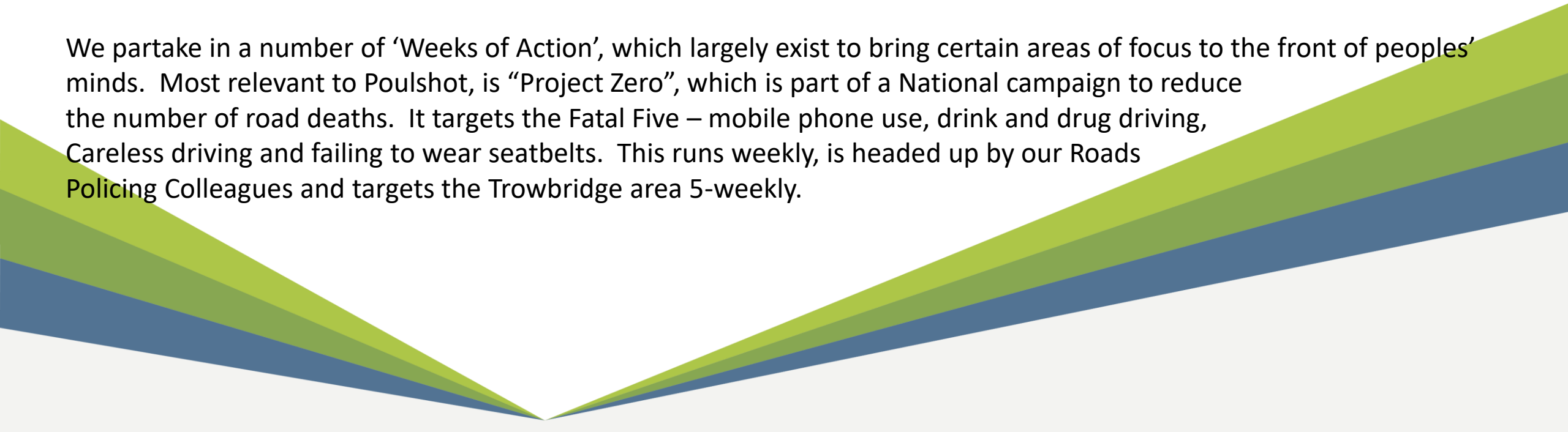
Community Engagement

Community Engagement is a staple of the Neighbourhood Team. Our three PCSO's split their time across the Melksham Town and Rural areas, conducting drop-in sessions at numerous places throughout the month.

We will conduct ad-hoc drop-in's, to listen to local worries and provide a visible presence. We will also continue to visit the local Community Speedwatch Schemes, who maintain a regular presence.

This is however at an inevitably reduced level compared to years gone by. Posts have been lost; demand has increased and the amount of administrative work behind every case has increased by around 20% over the last year, as the necessity for accountability increases.

We partake in a number of 'Weeks of Action', which largely exist to bring certain areas of focus to the front of peoples' minds. Most relevant to Poulshot, is "Project Zero", which is part of a National campaign to reduce the number of road deaths. It targets the Fatal Five – mobile phone use, drink and drug driving, Careless driving and failing to wear seatbelts. This runs weekly, is headed up by our Roads Policing Colleagues and targets the Trowbridge area 5-weekly.

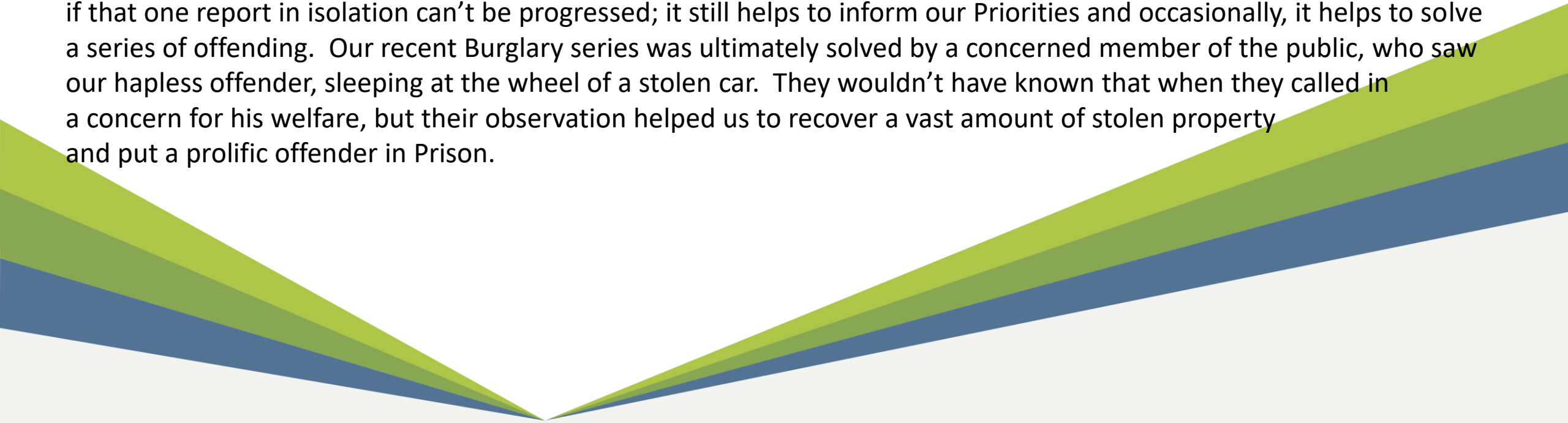


Reporting

If there's one thing anyone learns from working in Neighbourhood Policing, is that underreporting of incidents is a fairly consistent theme. People will say "*What's the point?*" or "*It didn't seem worth reporting*", but every report we get helps to paint a picture.

Underreporting also creates a bit of a disconnect between perception and reality (*the same could also be said of those who take to Social Media and write exaggerated accounts, but that's a different issue*). This in turn, makes it harder to prioritise work, identify suspects and conduct quality investigations.

If I were to make one plea, it would be to please report incidents and do it directly to us, as factually as possible. Even if that one report in isolation can't be progressed; it still helps to inform our Priorities and occasionally, it helps to solve a series of offending. Our recent Burglary series was ultimately solved by a concerned member of the public, who saw our hapless offender, sleeping at the wheel of a stolen car. They wouldn't have known that when they called in a concern for his welfare, but their observation helped us to recover a vast amount of stolen property and put a prolific offender in Prison.



Further Information

You can find out more about Policing in your area by following any of the links below:

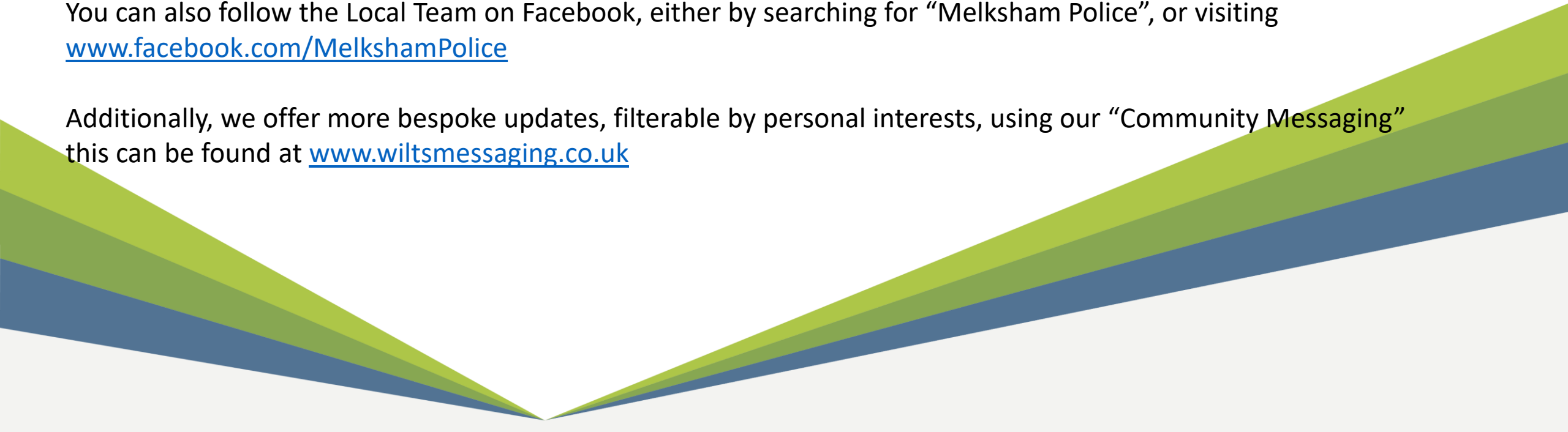
Local Crime Data: <https://www.police.uk/your-area/wiltshire-police/>

Police and Crime Commissioner's Website: <https://www.wiltshire-pcc.gov.uk/>

HMICFRS Website: <https://www.justiceinspectorates.gov.uk/hmicfrs/police-forces/wiltshire/>

You can also follow the Local Team on Facebook, either by searching for “Melksham Police”, or visiting www.facebook.com/MelkshamPolice

Additionally, we offer more bespoke updates, filterable by personal interests, using our “Community Messaging” this can be found at www.wiltsmessaging.co.uk



WILTSHIRE POLICE



Community Report

Melksham Community Policing Team

April 2023



Your CPT – Melksham

Inspector:

Andy Lemon

Neighbourhood Sergeant:

Gemma Rutter

Neighbourhood Officers:

PC Ben Coombs

PC Jennifer Miller

PCSOs:

Luke Hosken

Melissa Culliford

Vic Rolph

The Team are keen to welcome Sergeant Gemma Rutter, who has now arrived in the Sergeants post.

She has replaced Sergeant James Twyford, who has taken up a position on the Roads Policing Unit.

Sergeant Rutter brings with her a wealth of experience over a 16 year career; having previously worked on Response, Neighbourhoods and CID as a PC, DC, Sergeant and Temporary Inspector.

This Month's Focus

Domestic Abuse Matters

Domestic Abuse has been at the forefront of the Force's priorities list for at least the last 20 years. It's been a subject that's been heavily researched by academia over this time, with processes and policies constantly evolving.

We work to an extensive Approved Professional Practice manual which details the process for investigating incidents of Domestic Abuse in considerable detail, as well as the types of Safeguarding that we implement alongside our partner agencies. These investigations are scrutinised heavily at local and a force-wide level, to ensure they are quality focussed and acting in the best interests of Victims (and Perpetrators).

In addition to this; the Force has recently invested in some enhanced refresher training, which is designed to refocus Officers' minds on the first hand effects of this type of offending upon affected households. It has also helped to bring newer offences into the spotlight, such as "Controlling and Coercive Behaviour" and "Stalking", for which there is limited case law so far.

Crime Exceptions

Crime Exceptions are described as a volume of offences, outside of the normal range expected; based on the last two years worth of data.

Melksham Town

4x Possession of Weapon offences were recorded last month within the Town area, relating to three incidents. All were Charged; half were as a result of proactive work by Officers.

41x Theft Offences were recorded, which is a High by exception. 27 relate to Shoplifting; 2 were Bicycle Thefts. The top four Suspects were responsible for 18 offences (43%).

Melksham Rural North

Atworth, Broughton Gifford, Shaw, Whitley, Beanacre, Berryfield and Bowerhill

11x Theft offences were recorded across this area last month. 4 relate to Shoplifting and 7 were Bicycle Thefts. All of the bicycle thefts related to insecure bikes left unattended.

Melksham Rural South

Semington, Seend, Seend Cleeve, Great Hinton, Keevil, Bulkington, Steeple Ashton and Poulshot

Nothing outside of normal levels for this area this month.

Local Priorities & Updates

Priority	Update
Violence Against Women and Girls	As part of wider national focus on this area, we've been investing in refresher training for our staff, within the Domestic Abuse context and a PCC-Led initiative called "Safer Nights" designed at making the night-time economy especially safe for women and girls.
ASB – Vines Court	In the same way as we tackled the issue in Williams Close, we are now focussing on a similar problem in Vines Court. We're working closely with the Housing Association and Town Council to use some new and innovative CCTV technology, to help detect offences which are occurring within the road.

Useful Links

For more information on Wiltshire Police's performance please visit:

- PCC's Website - <https://www.wiltshire-pcc.gov.uk/>
- HMICFRS Website - <https://www.justiceinspectorates.gov.uk/hmicfrs/police-forces/wiltshire/>
- For information on what crimes and incidents have been reported in the Trowbridge Community Policing Team area, which Melksham is part of, visit <https://www.police.uk/pu/your-area/wiltshire-police/>

Get Involved

Keep up to date with the latest news and alerts in your area by signing up to our **Community Messaging service** –

www.wiltsmessaging.co.uk

Follow your CPT on social media

- [Trowbridge Police Facebook](#)
- [Trowbridge Police Twitter](#)
- [Melksham Police Facebook](#)
- [Bradford on Avon Facebook](#)

Find out more information on your CPT area at: www.wiltshire.police.uk and here www.wiltshire-pcc.gov.uk

The screenshot shows the Wiltshire Police website. At the top left is the Wiltshire Police crest and logo. To the right is a search bar with the text "How can we help you?". Below the search bar is a navigation menu with five items: "Report", "Tell us about", "Apply or register", "Request", and "Feedback". Below the menu is a breadcrumb trail: "Home > About us > CPTs". The main heading is "Trowbridge CPT". The content below the heading reads: "CPT Trowbridge covers the areas of Trowbridge, Melksham, Bradford-on-Avon and surrounding areas". It then provides contact information: "To contact your CPT about a community-related matter, such as a school visit, then please email TrowbridgeAreaCPT@wiltshire.pnn.police.uk. Please note that this mailbox is not monitored 24/7." It also states: "You are unable to report crimes of any type via email and please do not report any situations that require an urgent response. In the case of an emergency please contact 999 and for non-urgent crimes and incidents, please call 101 or [Report a crime here](#)". Finally, it says: "You see a map of [crimes in the Trowbridge area](#) by visiting www.police.uk".

WILTSHIRE POLICE



Community Report

Melksham Community Policing Team

March 2023



Your CPT – Melksham

Inspector:

Andy Lemon

Neighbourhood Sergeant:

James Twyford

Neighbourhood Officers:

PC Ben Coombs

PC Jennifer Miller

PCSOs:

Luke Hosken

Melissa Culliford

Vic Rolph

This Month's Focus

Burglaries

Burglary has found itself in our crosshairs again this month as we saw another spate of offending across Melksham Rural South.

This time around though, we were gifted a figurative evidential goldmine, which has led to the Arrest, Charge and Remand of Daniel STACEY, of Widbrook View, Bradford on Avon. This is for a total of 10 offences so far.

The Team are continuing to conduct secondary investigation into other offences which have been reported; there is doubtlessly at least one other individual offending in our area at the moment, who we're equally keen to catch.

We're also continuing our focus on making premises less susceptible to repeat victimisation, as the statistics tell us that a premises is considerably more likely to be targeted again, if targeted once. We're delivering free property marking equipment to Victims, as well as other initiatives such as Tack Stamping.

Crime Exceptions

Crime Exceptions are described as a volume of offences, outside of the normal range expected; based on the last two years worth of data.

Melksham Town

Shoplifting has again shown as an abnormal high within this area. Three youths are being referred to the Early Intervention Team as a result.

There is also an exceptional 'high' of 5 offences relating to Possession of Weapons. These matters are generally identified through proactive work. So far, three have been Charged and the other two remain under investigation.

Melksham Rural North

Atworth, Broughton Gifford, Shaw, Whitley, Beanacre, Berryfield and Bowerhill

11 offences of Theft in a month, has created an exceptional 'high' for this area. 7 relate to Bicycle Thefts and 4 offences were Shoplifting.

Melksham Rural South

Semington, Seend, Seend Cleeve, Great Hinton, Keevil, Bulkington, Steeple Ashton and Poulshot

Burglary is showing as abnormally high for this area, with 6 offences over the course of March. This is against a backdrop of 28 offences in total.

Local Priorities & Updates

Priority	Update
Burglary Series – Melksham Rural South	We've retained this Priority for another Month as we're still investigating an Individual for night-time offending in this area. It is a resource-intensive investigation which requires a meticulous approach.
ASB – Vines Court	In the same way as we tackled the issue in Williams Close, we are now focussing on a similar problem in Vines Court. We're working closely with the Housing Association and Town Council to use some new and innovative CCTV technology, to help detect offences which are occurring within the road.

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Townsend Farm, Poulshot – Gaiger Brothers Proposed Redevelopment

May 2023 Update to Poulshot Parish Council & Local Community

SUMMARY

(1) INTRODUCTION

The purpose of this May 2023 update is to summarise the feedback received from the July 2022 consultation, report on activities that have since been progressed by Gaiger Brothers and advise on our proposed next steps. The July 2022 consultation material provides further background to the proposals and site information, and is still available together with a copy of this update alongside supporting plans and appendices via our website at <https://gaigerbros.co.uk/townsend-farm-poulshot-consultation>

(2) MAY 2023 UPDATE

(a) Poulshot Village Public Consultation (July 2022): following the 7th July 2022 event, there was an open period of consultation through to 22nd July during which the local community were able to provide feedback to the information provided including the initial Concept Site (layout) Plan illustrating a housing development of 14 new homes.

Approximately 35-40 people attended the event, there were 144 webpage views during the 8th to 22nd July 2022 period and 22 feedback forms were completed and returned in addition to a small number of email responses. The following table summarises the responses:

	Strongly agree	Agree	No opinion/ don't know	Disagree	Strongly disagree
A new use needs to be found for this redundant dairy farm	11	8	2	0	1
A residential redevelopment at this location would be more appropriate than an alternative approach providing commercial / industrial / storage uses	12	6	2	2	0
The existing red brick 'coach house' building at the south of the site from c. 1880 should be retained	14	5	0	2	1
The proposed farmyard/ courtyard style layout broadly following position of existing buildings and structures is right for the site	6	13	1	1	1
The overall proposed housing numbers (14 dwellings) is suitable for the site	4	11	1	3	3
The proposed housing mix of 7 smaller and medium sized dwellings and 7 larger dwellings is about right	3	10	3	3	3
The housing (density) should be concentrated more towards the road and follow the general position of existing buildings with larger open gardens in the northern section of the site (as shown)	3	9	6	3	1
The number (4) and type of affordable housing to meet local need is about right (2 x	3	10	7	1	1

2 beds and 2 x 3 beds including shared ownership and affordable rent)					
The heights of dwellings (predominantly 2 storey in the southern and central part of the site and 1 / 1.5 storey to the north/east) is right for the site	6	12	2	0	2
The provision of a footpath connection through the site to Broadway Lane, coupled with extending the existing footway on Poulshot Road from Mill Lane to Townsend will improve local walking routes	10	10	1	0	1

The final part of the feedback form also provided respondents the opportunity to raise any additional comments. These have been reviewed and collated into a list as set out at Appendix 1 with further assessment and analysis included at Appendix 2 available via our website at <https://gaigerbros.co.uk/townsend-farm-poulshot-consultation>

Gaiger Brothers response: we have been grateful to the local community for the engagement to date including attendance at the July 2022 consultation and written feedback. We have reviewed the feedback received and have used this to inform our proposed changes to the Concept Site (layout) Plan, as outlined further at (c) below.

(b) Pre-application submission to Wiltshire Council planning department (received end January 2023): this was submitted in early August 2022 including the July 2022 Concept Site (layout) Plan and related background information. We received a response from Wiltshire Council at the end of January 2023 following which we have reviewed the feedback, unsuccessfully sought to meet with the case officer and have made changes to the July 2022 proposals in response to comments made by various officers.

Gaiger Brothers response:

The broad conclusion from the case officer was that they were not supportive of the principle of housing at Townsend Farm:

- Their view was the site and Townsend locality “*does not form part of the settlement of Poulshot*”, and even if the site was considered part of Poulshot that the proposal does not qualify as “infill” development – therefore the proposals would be contrary to policy (Core Policies 1 & 2 of the current Wiltshire Core Strategy). Linked to this, concerns were raised regarding the limited sustainable transport opportunities due to the site location and over-reliance on travel by car.
- They acknowledged there is no current policy for dealing with the re-development of land including a now redundant farmyard at this location and suggested consideration of other land use options including: employment, tourism, cultural and community uses.
- They acknowledged that “*the benefits of bringing redundant farm buildings back into use would be a benefit that would be factored in as part of the planning balance alongside other benefits such as affordable housing provision etc.*”

Notwithstanding these ‘in-principle’ policy reason for objection, comments from other technical officers in relation to Ecology, Highways, Conservation, Drainage, Urban Design, Housing were more positive and broadly concluding that related issues could be addressed through a well-designed scheme and supporting technical planning reports.

The Urban Design officer was supportive of the design approach with frontage development to Poulshot Road, retaining the coach house, retaining views to the wider landscape, providing a standoff to existing residents, new walking links and design commitment to respect the Conservation Area status. However, they have encouraged a review of the Concept Site (layout) Plan, including:

- the central ‘focal space’ within the development to improve design and not be dominated by rear property boundaries and/or car parking
- plot sizes to achieve a more even / better graduation of changes in plot sizes across the site, with a concern that those fronting Poulshot Road were too small and those at the rear of the site too large
- ‘better use’ of the site through delivery of more houses within the scheme
- improve the legibility of the footpath through the site
- the purpose and role of the ‘wedge’ of (excess) land to the north and a better approach to integrating the site into the wider landscape

It was disappointing that the Wiltshire Council response failed to recognise our comparison of the principle of this proposal at Townsend Farm with other former farmyard redevelopments in Wiltshire including: Higher Green Farm, Poulshot; Harestone House, East Kennett; Manor Farm, Winterbourne Monkton; and Manor Farm, West Overton.

We were also disappointed that the Wiltshire Council response failed to acknowledge the extensive early community engagement and broad support for the proposed redevelopment, including by the immediate site neighbours.

The response also advocated consideration of alternative land uses, we consider that there is no known demand for alternative tourism, cultural or community uses, and we do not believe that an employment redevelopment would be appropriate in this location. This was confirmed by the July 2022 community consultation feedback and would also be likely to give rise to significantly more traffic than our housing proposal, a stated local concern.

We acknowledged as part of the July 2022 public consultation that *“In planning policy terms, Poulshot is designated within the Wiltshire Council Core Strategy (current adopted Local Plan) as a ‘Small’ village and accordingly would typically only be expected to accommodate small scale infill development. This proposal at Townsend Farm would not conform with that broad policy direction, however, there remains a need to assess the site as a former farmyard and how best to reuse the site.”*

All planning decisions, whilst being considered against the Development Plan, are also the subject of ‘other material planning considerations’ to arrive at a balanced planning judgement. We remain encouraged by the lack of significant technical design concerns raised in the pre-application response and it remains our view that a well-designed housing scheme at this location positively responding to both the local community feedback and Wiltshire Council officer feedback provides the best and most sustainable opportunity to remediate the site, deliver needed local housing including affordable housing and other local community benefits.

(c) Review and update Concept Site (layout) Plan

We have reviewed the July 2022 Concept Site (layout) Plan in light of the feedback received, seeking to balance the various suggestions whilst continuing to be guided by our original key design objectives which we believe remain relevant and appropriate for this site:

- Contain development within the broad existing building & structures footprint

- Respect the privacy of neighbouring properties
- Remediate and naturalise the site and provide a robust drainage and landscape strategy
- Deliver a scale and form of development responding to the Conservation Area status & general locality whilst generating sufficient value to cover associated site demolition, remediation and wider development costs

We have worked through a number of design iterations and have presented below an extract of our revised May 2023 Concept Site (layout) plan with additional site Landscape detail. A full scale version of this plan together with the following additional plans are available via our website at <https://gaigerbros.co.uk/townsend-farm-poulshot-consultation>:

- Proposed Sketch Site Layout (MWA drawing 21146.112.A) – including accommodation schedule and the comparison with the existing site structures
 - Updated version of July 2022 Consultation Board no 8
- Proposed Sketch Site Layout comparison with July 2022 Consultation version (21146-104-G) (MWA drawing 21146.112.Comp)
- Context: Materials, details and heights (MWA drawing 21146.107.C) – showing updated indicative building heights
 - Updated version of July 2022 Consultation Board no 9



The primary changes when compared to the July 2022 proposal include:

1. Alignment of plots 2 to 5 which previously all faced onto Poulshot Road and backed onto the central focal space within the site – this has enabled improved parking and

garden areas for plots 2 to 5 whilst retaining building frontage to Poulshot Road (plot 2, as well as plots 1 and 14) and allowing building frontage (plot 5) to be introduced to the southern side of the central focal space

2. Relocation of the pond and the introduction of a swale – this has optimised the drainage strategy for the site and enables better coordination within the landscaped area on the western part of the site. This will help achieved improved landscape design and biodiversity outcomes, whilst also providing a better footpath connection to Broadway / Byde Mill Lane to the west. To achieve this, the red line has been extended to the west, this land falls within the same land ownership. This has in turn enabled the ‘drawing in’ of the site northern boundary, reducing the footprint of the revised scheme and with the intention of returning this part of the site into agricultural use.
3. By relocating the pond onto the area where x2 building plots were previously proposed, plots 11, 12 and 13 now provide an improved development frontage to the northern side of the central focal space.
4. The built form of the northern most unit (plot 9) has been brought back into the site by approximately 10 metres reducing the potential development visual impacts to the north, and a modest reduction in the overall building footprint across the site has been achieved.
5. An improved balance of plot sizes across the site is achieved across the site including a higher number of more modest 2-3 bedroom homes and a reduced number of larger properties set within large plots.

This layout continues to provide 14 new homes including:

- 10 open market houses and 4 affordable houses, complying with the Wiltshire Council policy requirements for 30% provision and the outcomes of the Poulshot Housing Needs Survey
- A mix of 2/3 bed affordable houses, and 2-5 bed market houses, including x1 bungalow at Plot 1 through the retained, converted and extended Coach House

We recognise that there were a number of community feedback responses indicating a preference for a smaller number of new homes, however we believe that on balance the revised scheme retaining 14 new homes is a well-considered and appropriate design-led response to a number of key factors including:

- It is a large site with significant demolition and remediation costs
- The number of homes and proposed layout responds to the immediate site surroundings and is proportionate to the site area and neighbouring community
- It delivers a policy compliant number of affordable housing which also aligns with the outcomes of the recently completed Poulshot Housing Needs Survey
- The majority of the community feedback responses agreed that this is an appropriate scale of development at this location

Scheme Benefits

We believe that the benefits that this proposal could deliver include:

1. Remediation of the site including the removal of existing agricultural buildings many of which are in poor repair, cleaning up any existing site contamination and address noise, smell, flies and rodent issues associated with the previous dairy farm operation and which consistently adversely affected the immediate site neighbours

2. Provision of new open market and affordable homes enabling existing residents to up or down size from their existing home and bringing new people into the village providing additional support to existing facilities and amenities including a range of active community groups and the much-valued village public house
3. Improve flood risk and drainage management introducing a Sustainable Drainage System (SuDS) designed to current standards & substantially reducing the impermeable area on the site compared to the existing site, providing betterment by significantly reducing runoff rates and volumes and surface water flood risk
4. Enhancing the character of the Conservation Area and the north-side setting of the Grade II Listed Townsend Farmhouse would be improved
5. Landscape and Biodiversity improvements through the removal of extensive concrete and buildings, replaced with a substantially reduced building footprint and delivery of a comprehensive site landscaping strategy maximising ecological benefits
6. Improved pedestrian connections through a new connection to Broadway / Byde Mill Lane to the west, and a new footway on Poulshot Road connecting existing provision at Townsend through to Mill Lane
7. Opportunity to support Poulshot Parish Council ambitions for road safety and speed reduction measures in the village, proposed to include development funded delivery of a new village gateway traffic calming feature at the southern entrance to the village and a complementary feature to the north subject to agreement with the local highway authority

Design Detail – no further work has been undertaken in respect of detailed design matters at this stage beyond the very early information provided at the July 2022 consultation event. We note that the Wiltshire Council Conservation officer stated that “.....I would suggest that the new development should not try to imitate an historic farmstead design reference (i.e. barn style) but to create high quality house design which reflects the character, scale and form of housing in the village.”

This will require further consideration alongside a more detailed review of building materials which we will give further consideration to following receipt of the Poulshot Parish Council feedback, expected following the 9th May Parish Council meeting.

(3) NEXT STEPS

(a) Review Poulshot Parish Council (& any wider community) further feedback

This update will be posted on the Poulshot Parish Council website as a supporting information item ahead of the 9th May 2023 Parish Council meeting.

It will also be posted on the Gaiger Brothers website at <https://gaigerbros.co.uk/townsend-farm-poulshot-consultation>.

We would welcome feedback from Poulshot Parish Council following the 9th May and would be grateful if this could include a response to the following questions:

- Do you have any queries or concerns regarding the extent of community engagement summarised within this May 2023 update?
- Do you have any feedback on the revised May 2023 Concept Site (layout) plan?
- Do you agree with the Scheme Benefits listed above and/or are there any other issues/considerations you would like us to consider?

Whilst we would encourage members of the local community to attend the 9th May Poulshot Parish Council meeting, Gaigers Brothers are pleased to reconfirm our standing offer to respond to any individual queries from the local community remains open, and that any

questions or queries could be directed toward James Gaiger (james@gaigerbros.co.uk) or Nick Church (nick@gaigerbros.co.uk) or by calling the Gaiger offices on 01380 722412.

(b) Prepare Planing Drawings and Reports, and Submission of Planning Application

Following receipt of Poulshot Parish Council and any further wider community feedback, and subject to that remaining broadly supportive of the redevelopment proposal, it is our intention begin preparing detailed drawings and finalising supporting technical planning reports ahead of a full planning application submission within the next 2-3 months. There will be a further opportunity for anyone to make comment on the application at this stage as part of the formal planning consultation process.

It is difficult to predict how this would then be determined by Wiltshire Council and the associated timescales but at this stage we would anticipate it could take 6-12 months to secure a decision on the planning submission.



Townsend Farm, Poulshot – Gaiger Brothers Proposed Redevelopment

May 2023 Update to Poulshot Parish Council & Local Community

Leaflet advertising update

Dear Resident,

Gaiger Brothers have prepared a May 2023 update regarding their proposals for a housing redevelopment at Townsend Farm, Poulshot. This provides an update on activities undertaken in the period following the July 2022 public consultation event to share with the local community and before undertaking detailed design work.

The July 2022 consultation material provides further background to the proposals and site information, and is still available together with a copy of the May 2023 update alongside supporting plans and appendices via our website at <https://gaigerbros.co.uk/townsend-farm-poulshot-consultation>

The May 2023 update note will also be posted on the Poulshot Parish Council website at <https://www.poulshot.org.uk/parish-council/agenda-minutes/> and the Parish Council will be discussing the proposals at their 9th May Annual Meeting of Poulshot Parish Council at 7.30pm in Poulshot Village Hall.

Whilst we would encourage members of the local community to attend the 9th May Poulshot Parish Council meeting, Gaigers Brothers are pleased to reconfirm our standing offer to respond to any individual queries from the local community remains open, and that any questions or queries could be directed toward James Gaiger (james@gaigerbros.co.uk) or Nick Church (nick@gaigerbros.co.uk) or by calling the Gaiger offices on 01380 722412.



POULSHOT PARISH COUNCIL STANDING ORDERS

These Standing Orders
were adopted by the Council
at its meeting held on [enter date].

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INTRODUCTION

How to use model standing orders

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. NALC model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council's 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 council's Responsible Financial Officer.

Standing orders that are in bold type contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning. Standing orders not in bold are designed to help councils operate effectively but they 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, unless the context suggests otherwise, includes a non-councillor with or without voting rights.

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 chair 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 chair 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 (as amended) 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 chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to his/her/their 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 chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.
- k One or more amendments may be discussed together if the chair 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 on 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 chair 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/she/they last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on 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 they consider has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the chair of the meeting and their 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 or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair 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/her/their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 3 minutes without the consent of the chair 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 chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be 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) is ignored, the chair 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.**
- 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, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.
- f The period of time designated for public participation at a meeting in accordance with standing order 3(e) shall not exceed 15 minutes unless

- directed by the chair of the meeting.
- g Subject to standing order 3(f), a member of the public shall not speak for more than 3 minutes.
 - h In accordance with standing order 3(e), a question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.
 - i A person shall stand when requesting to speak and when speaking (except when a person has a disability or is likely to suffer discomfort. The chair 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 their comments to the chair of the meeting.
 - k Only one person is permitted to speak at a time. If more than one person wants to speak, the chair of the meeting shall direct the order of speaking.
 - l **Subject to standing order 3(m), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.**
 - m **A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.**
 - n **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.**
 - o **Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council (if there is one).**
 - p **The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.**
 - q **Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.**
 - r **The chair 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/her/their casting vote whether or not he/she/they gave an original vote.**

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.

- **s 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 their vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.

t 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 who are present and the names of councillors who are absent;
- iii. interests that have been declared by councillors and non-councillors with voting rights;
- iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
- v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
- vi. if there was a public participation session; and
- vii. the resolutions made.

- **u 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 their right to participate and vote on that matter.**

- **v 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) for the quorum of a committee or sub-committee meeting.

- **w 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.**

x A meeting shall not exceed a period of 2 hours.

4. 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 the 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), appoint and determine the terms of office of members of such a committee;
 - v. may, subject to standing orders 4(b) and (c), 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 7 days before the meeting that they are unable to attend;
 - vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
 - vii. shall permit a committee other than a standing committee, to appoint its own chair 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, in both cases, 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 or a sub-committee.

5. 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 councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**
- 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 decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair of the Council.**
- f **The Chair of the Council, unless they have resigned or becomes disqualified, shall continue in office and preside at the annual meeting until a successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council, if there is one, unless they resign or becomes disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. They may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair of the Council at the annual meeting, the business shall include:
 - i. **In an election year, delivery by the Chair 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 Chair of the Council of his/her/their 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;
- ix. Review and adoption of appropriate standing orders and financial regulations;
- x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
- 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 other assets including buildings and office equipment;
- xiv. Confirmation of arrangements for insurance cover in respect of all insurable 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 policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;

- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair of the Council does not 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 shall be signed by the two councillors.**
- c The chair 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 chair of a committee or a sub-committee does not call an extraordinary meeting within 7 days of having been requested to do so by 2 members of the committee or the sub-committee, any 2 members of the committee or the sub-committee may convene an extraordinary meeting of the committee or a sub-committee.

7. 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, 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) has been disposed of, no similar motion may be moved for a further six months.

8. 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 chair of the meeting.

9. 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 for which it is tabled 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 14 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), 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) is not clear in meaning, the motion shall be rejected until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least 7 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 chair 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 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 and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection.

10. 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 other 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 or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. MANAGEMENT OF INFORMATION

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or**

personal data without legal justification.

- d **Councillors, staff, the Council’s contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. DRAFT MINUTES

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

- 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).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chair 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 their view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”

- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
-
-
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following 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.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless he/she/they 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 they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.
- c Unless they have 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 they have another interest if so required by the Council's code of conduct. They may return to the meeting after it has considered the matter in which they 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 a meeting of the Council, or committee or sub-committee for which the dispensation is required 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), a dispensation request shall be considered at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required.
- h **A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
 - 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;**
 - 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.**

14. 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, report this to the Council.
- b Where the notification in standing order 14(a) relates to a complaint made by the Proper Officer, the Proper Officer shall notify the Chair of Council of this fact, and the Chair 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).
- c The Council may:
 - i. provide information or evidence where such disclosure is necessary to investigate the complaint or is a legal requirement;
 - 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.**

15. PROPER OFFICER

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:
- i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (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) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least () days before the meeting confirming his/her/their withdrawal of it;
- iii. **convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;**
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer;
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and

destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);

- xii. arrange for legal deeds to be executed;
(see also *standing order 23*);
- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its 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 the Chair or in their absence the Vice-Chair of the Council within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of the Council;
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.
(see also *standing order 23*).

16. RESPONSIBLE FINANCIAL OFFICER

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer.

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 (or income and expenditure) for each quarter;

- ii. the Council's aggregate receipts and payments (or income and expenditure) 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 (or income and expenditure) for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability 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 apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

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. whether contracts with an estimated value below **£25,000** due to special circumstances are exempt from a tendering process or procurement exercise.

- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. **A public contract regulated by the Public Contracts Regulations 2015 with an estimated value in excess of £25,000 but less than the relevant thresholds referred to in standing order 18(f) is subject to the “light touch” arrangements under Regulations 109-114 of the Public Contracts Regulations 2015 unless it proposes to use an existing list of approved suppliers (framework agreement).**
- 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 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 tender.
- f. **Where the value of a contract is likely to exceed the threshold specified by the Office of Government Commerce from time to time, the Council must consider whether the Public Contracts Regulations 2015 or the Utilities Contracts Regulations 2016 apply to the contract and, if either of those Regulations apply, the Council must comply with procurement rules. NALC’s procurement guidance contains further details.**

19. HANDLING STAFF MATTERS

- a A matter personal to a member of staff that is being considered by a meeting of Council is subject to standing order 11.
- b Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chair of the Council or, if they are not available, the vice-chair of the Council of absence occasioned by illness or other reason and that person shall report such absence to the Council at its next meeting.
- c The chair of the Council or in their absence, the vice-chair 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 are subject to approval by resolution by the Council
- d Subject to the Council's policy regarding the handling of grievance matters, the Council's most senior member of staff shall contact the chair of the Council or in their absence, the vice-chair of the Council in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Council.
- 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 chair or vice-chair of the Council, 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 as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order 19(f).

20. RESPONSIBILITIES TO PROVIDE INFORMATION

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b *[If gross annual income or expenditure (whichever is higher) does not exceed £25,000]* **The Council shall publish information in accordance with the**

requirements of the Smaller Authorities (Transparency Requirements) (England) Regulations 2015.

OR

[If gross annual income or expenditure (whichever is the higher) exceeds £200,000] **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**

21. RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION

(Below is not an exclusive list).

See also standing order 11.

- a The Council may appoint a Data Protection Officer.
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.**
- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

22. 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. EXECUTION AND SEALING OF LEGAL DEEDS

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

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.
- b **Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.**

24. 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. RESTRICTIONS ON COUNCILLOR ACTIVITIES

- a. Unless duly 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. STANDING ORDERS GENERALLY

- a All or part of a standing order, except one that incorporates mandatory statutory or legal 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 or legal requirements, shall be proposed by a special motion, the written notice by at least 2
- c councillors to be given to the Proper Officer in accordance with standing order 9.
- d The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- e The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

POULSHOT PARISH COUNCIL FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on **[enter date]**.

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 orders 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.

1.9. The RFO;

- 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 and
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee or working group 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.

1.16. 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, the Chair or Vice Chair shall 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.

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
- has 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. The RFO must each year, normally no later than December, 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 DRAFT budget to be considered by the council.

3.2. The council shall consider annual budget proposals in relation to the council's forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.3. 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, through a full council meeting, supply each member with a copy of the approved annual budget.

3.4. The approved annual budget shall form the basis of financial control for the ensuing year. The annual budget is to be displayed on the Council's website.

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. Such authority is to be evidenced by a minute. 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 for the following financial year. The RFO will keep a record of such review signed by the Chair of Council.

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 Chair 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. At least once annually, no later than November the RFO is to compare actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared for full council to review 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.

5.2. At the first full Council meeting of the Financial Year the RFO shall present a list of all Direct Debts and Standing Orders that are expected to be paid during the coming year. A minute reference will be taken showing the full council approval of these payments. No further authority for these payments is required for the remainder of the financial year, although checks against bank statements remain required as payments are made.

5.3. 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. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. 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.

5.4. 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.

5.5. 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 meeting.

5.6. 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;

b) An expenditure item authorised under 5.7 below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council; 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.

d) Payments covered by Para 5.2 will occur as scheduled with the bank.

5.7. 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 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.

5.8. A record of regular payments made under 5.7 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.

5.9. In respect of grants the council shall approve expenditure within any limits set by council and in accordance with any policy statement approved by council. Any Revenue or Capital Grant, shall before payment, be subject to ratification by resolution of the council.

5.10. 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.

5.11. 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.

5.12. 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, or, if so delegated, the Clerk or RFO shall give instruction that a payment shall be made.

6.3. All payments shall be affected by cheque or other instructions to the council's bankers, or otherwise, in accordance with a resolution of council. The preferred method for all payment will be via BACS on line banking application, authorised by two councillors.

6.4. Cheques or orders for payment drawn on the bank account in accordance with the schedule as presented to council shall be signed by two members of council, 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. A member who is a bank signatory and is the beneficiary of such payment must not 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 will be reported to the council in the detail of para 5.3.

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.

6.8. If thought appropriate by the council, payment for certain items (principally know fixed costs) 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 as outlined in para 5.2.

6.9. The preferred method for payments by the council is to be made by BACS or CHAPS methods, the instructions for each payment are signed, or otherwise evidenced, by two authorised bank signatories, and any payments are reported to council as made. The continued use of online banking is to be reviewed on the first full council meeting after a council election. Four councillors, including the Chair and Vice Chair should be registered for online banking.

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 Chair 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.

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 or 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 the RFO. A programme of regular checks of standing data with suppliers will be followed.

6.18. Any Debit Card issued for use will normally be restricted to the RFO and Vice Chair, unless additional cards are authorised by full council resolution. Authority for debt card payments is the same as any other payment requiring full council authority before payment is made. Where possible, through the bank, a maximum single transaction value of £500 will be applied.

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.

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.

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.

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. Such payment are confidential records and are 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 affected 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 Chair 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 bi-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, may be made by the RFO but are to be reported to full council in accordance with Regulation 5 (Banking arrangements and authorisation of payments) and Regulation 6 (Instructions for the making of 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, where possible, 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 complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made not less than 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.

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. Where three quotations or estimates have not been possible, regardless of the reason, the full council is to debate the expenditure to test their opinion that such expenditure will deliver value for money. (One such check will be reference to the provision of similar services in the past.) If full council agrees the value for money test, then payment can be authorised, such approval must be minuted at full council meeting.

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 legal professionals acting in disputes;
- 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 Chair and Vice Chair 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 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 Regulations¹.

c) 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)².

d) 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) 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) 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) Any invitation to tender issued under this regulation shall be subject to Standing Order 18, and shall refer to the terms of the Bribery Act 2010.

h) 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 £1,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.

i) The council shall not be obliged to accept the lowest or any tender, quote or estimate. The council must consider the selected quote or estimate value for money.

j) Should it occur that the council, 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

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.

¹ 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

² Thresholds currently applicable are:

- a) For public supply and public service contracts 209,000 Euros (£181,302)
- b) For public works contracts 5,225,000 Euros (£4,551,413)

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. Assets, properties and estates

13.1. 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.

13.2. 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.

13.3. 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).

13.4. 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).

13.5. Subject only to the limit set in Regulation 13.2 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.

13.6. 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.

14. Insurance

14.1. Following the annual risk assessment (per Regulation 16), the RFO shall effect all insurances and negotiate all claims on the council's insurers.

14.2. 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.

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

14.4. 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.

14.5. 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 by the council.

15. Charities

15.1. 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.

16. Risk management

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.

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.

17. Suspension and revision of Financial Regulations

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.

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.

DRAFT

POULSHOT PARISH COUNCIL RISK ASSESSMENT

Notes:

“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible. This document has been produced to enable Poulshot Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

ADOPTED:

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
FINANCE AND MANAGEMENT				
Precept	Adequacy of precept in order for the Council to carry out its statutory duties	L	To determine the precept amount required, the Council regularly receives budget updates, financial statements and bank reconciliation from the Clerk. At the precept meeting Council receives a budget report, including actual position and projected position to the end of the year and indicative figure or costings obtained by the Clerk. With this information the Council maps out the required monies for standing costs and projects for the following year and applies specific figures to budget heading, the total of which is resolved to be the precept amount to be requested	Existing procedure adequate when budget and precept submitted together in January meeting. The Parish Council will maintain a target of between 30% and 50% of operating costs in its financial reserves according to its adopted Reserves Policy. Council will maintain the Reserves Policy annually

			from Wiltshire Council. The figure is submitted by the Clerk electronically. The Clerk informs Council when the monies are received.	
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Financial Records	Inadequate records. Financial irregularities	L L	The Council has Financial Regulations that set out the requirements	Financial Regs to be reviewed annually Existing procedure adequate
Bank and Banking	Inadequate checks Bank mistakes	L M	The Council has Financial Regulations that set out the requirements.	Financial Regs to be reviewed annually Existing procedures adequate
Reporting and Auditing	Inadequate information and communication	L	Financial information is a regular item and discussed/reviewed and approved at each meeting.	Existing procedure adequate
Grants	Failure to understand, seek, secure and spend grants Receipt of grants	L L	The Parish Council does not presently have any Grants. In the event that they do they following will apply: Regular financial reporting to the Parish Council by the Clerk Financial Regulations set out requirements and procedures for receiving grants	Procedure would be invoked if requested Existing procedure adequate
Charges - rents	Payment of rent	L	The Parish Council collects rents for allotments. Allotment tenants are invoiced annually in September.	Existing procedure adequate
Grants and support payable	Power to pay Authorisation by the Council to pay	L	The Parish Council manages Primary Grant payments (Poulshot Community Fund). Granting procedures are in place and managed via the Clerk. Grant	Existing procedure adequate

			applications are reviewed by the Parish Council. The process is minuted and listed accordingly. S. 137 Granting is managed via the Clerk. All such expenditure goes through the required council process of approval, minuted and listed	
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Value for money/accountability	Work awarded incorrectly Overspend on services	L M	Normal Parish Council practice would be to seek , if possible, more than one quotation for any substantial work to be undertaken. For major work competitive tenders would be sought. If problems encountered with a contract the Clerk would investigate the situation and report to the Council. Process is fully documented via the Financial Regulations. The Council has adopted an Investment Strategy Policy to manage its investments. Council uses an external investment advisor in conjunction with this policy.	Existing procedure adequate Financial Regs to be reviewed annually Investment Strategy reviewed annually
Salaries and associated costs	Salary paid incorrectly.	L L	The Parish Clerk presents salary and expense payments, including the amount owing to HMRC for	Reports to HMRC available for inspection.

	Unpaid Tax to Inland Revenue		formal approval at Council meetings. Salaries are managed by a third party servicing company	Existing procedures adequate.
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Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Employees	<p>Fraud by Staff</p> <p>Health and Safety</p> <p>Contractual</p>	<p>L</p> <p>L</p> <p>L</p>	<p>Requirement of Fidelity Guarantee insurance adhered to with regards to fraud.</p> <p>All employees to be provided adequate direction and safety equipment needed to undertake their roles.</p> <p>The Council has and maintains a Health and Safety Policy, reviewed annually. The Council carries out all work with adherence to this policy and a H&S Checklist.</p> <p>The Council has adopted Grievance and Disciplinary Policies. The Council has also implemented a Staffing Committee. The Clerk is employed under the "Green Book" National Agreement NALC Contract and Job Description</p>	<p>Existing procedures adequate.</p> <p>Monitor Health and Safety requirements and insurance annually.</p> <p>Review H&S risk assessment as and when required.</p> <p>Existing procedures adequate</p>
VAT	Reclaiming	L	VAT is reclaimed up to twice a year by the Clerk and reported to the Council according to Financial Regulations	Existing procedures adequate.
Annual Return	Submit within time limits	L	Annual Return is completed and submitted to council for approval and signature by the Chairman. It is submitted to the Internal	Existing procedures adequate

			Auditor for completion and sign off within the set time limit.	
Legal Powers	Illegal activity or payments	L	All activity and payment within the power of the Parish Council be resolved at Full Council meetings, including reference to the power where appropriate	Existing procedures adequate
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Minutes/agendas/Notices/Statutory Documents	Accuracy and legality Business Conduct	L L	Minutes and agendas are prepared in accordance with legislation. Agendas are prepared in time to give the three clear days' statutory notice and displayed within the legal requirement. Draft minutes of meeting are produced and, on the website, and noticeboard. Minutes are signed at the following council meeting. Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair. Legal advice provided by the Clerk.	Existing procedures adequate. Members abide by the adopted code of conduct.
Members interests	Conflicts of interest Register of Members' interests	L L	Declarations of interest by members are made at each council meeting (where necessary). An agenda item also prompts members to do so. Interest procedures are also described in Appendix A and B of the Code Of Conduct.	Existing procedure adequate

Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L L	An annual review is undertaken of all insurance arrangements. Employers and Employee liabilities as necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	Existing procedure adequate. Insurance reviewed annually
Data Protection	Policy Provision	M	The Parish Council holds ICO membership and has a data management policy in place. The Council abides by GDPR and publishes its GDPR policy on its website.	Existing procedure adequate and reviewed annually
Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Freedom of Information	Policy Provision	M	The council has a published FOI Policy detailing the process and costs for FOI requests.	Monitor and review publication scheme. Monitor requests for FOI and the Clerk to report to Council.
Transparency and Accountability	Policy Provision	M	The new transparency code for Smaller Authorities in accordance with the Local Audit and Accountability Act 2014	The Council follows the Transparency code.
PHYSICAL EQUIPMENT OR AREAS				
Assets	Loss or damage Risk/damage to third party (ies) property	L L	An annual review of assets is undertaken for insurance provision. An Asset register is published and agreed annually.	Existing procedure adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed	Existing procedure adequate

	Unsafe work by contractors	L	<p>and maintained. All repairs and relevant expenditure for any repair is auctioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.</p> <p>Proper procedures followed in tender documents; risk assessed prior to work being undertaken.</p>	
Notice Board	Risk of Damage	L	The notice board is inspected when pinning up agendas and minutes. Any defects will be reported and attended to in accordance with Council procedures.	Existing procedure adequate

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Play Area	Risk of Damage	M	The play area is not subjected to a ROSPA inspection each year. Ad-hoc visual inspections are carried out. Any defects are assessed and repairs/remedial work carried out by an authorised play equipment installer.	The council should consider a more robust inspection regime using guidance from ROSPA. All inspections should be recorded in the event they are required as evidence in an insurance claim. Ensure any report is an agenda item and any defects reports and repaired correctly. ACTION: ROSPA compliant inspections to be arranged.
	Injury to users	M		
	Covid-19	H	Play area currently closed	ACTION: Review Gov.UK Covid-19 guidelines to see if the play area can be opened in a Covid secure way
Open Recreational spaces	Injury to users	L	The Village Green, Green Gardens and HGF Recreation Area is managed via the Parish Council. The Council has a Village Green Policy covering use of these areas. Use for public events is subject to approval by the Council, validation of license/insurance of the third-party and adherence to the adopted Policy. Usage agreements are reported to Full Council.	Existing procedure adequate

Subject	Risk(s) Identified	H/M/L	Management/control of risk	Review/Assess/Revise
Meeting Locations	Adequacy Health and Safety	L L	The Parish Council meeting is held in the Village Hall, a venue considered to have appropriate facilities for the Clerk, members and the general public.	Existing procedure adequate
Council records – paper	Loss through: Theft, fire, damage	L	<p>The Parish Council records are stored at the home of the Clerk. Records include historical correspondences, minutes, insurance, bank records.</p> <p>Electronic copies are stored using Cloud Services that conform to GDPR and Data Protection requirements.</p> <p>The Council's data management policy details the requirement of members and employees with respect to data handling and management. Parish Clerk is copied on all correspondence and retains master copies of all material.</p>	<p>Existing provision is adequate.</p> <p>ACTION: Cloud storage system to be investigated</p>
Council records – electronic	Loss through: Theft, fire, damage or corruption of computer	M	<p>Electronic copies are stored using Cloud Services that conform to GDPR and Data Protection requirements.</p> <p>The Council's data management policy details the requirement of members and employees with</p>	<p>Existing provision is adequate.</p> <p>ACTION: Cloud storage system to be investigated</p>

			respect to data handling and management. Parish Clerk is copied on all correspondence and retains master copies of all material.	
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Account Balances - 6 May 23

	Treasurer's Account	Savings Account	Lloyds Community Fund Account	Community Fund Account (Cambridge & Counties)	Totals
Balances 3 March 2023	£1,914.82	£9,391.32	£40,200.94	£82,500.00	£133,996.88
Movement since last meeting	£5,418.82	£10.36	£44.39	£0.00	£5,473.57
Resulting Balances	£7,333.24	£9,391.68	£40,245.33	£82,500.00	£139,470.25
Bank Balances	£7,333.24	£9,391.68	£40,245.33	£82,500.00	£139,470.25
Creditors	£5,579.93	£0.00	£4,580.00	£0.00	£0.00
Debtors	£4,580.00	£0.00	£0.00	£0.00	£0.00
Balances	£6,313.31	£9,391.68	£35,665.33	£82,500.00	£133,890.32
	Parish Accounts		Community Fund		
£133,890.32	£15,704.99		£118,185.33		

Transactions Since Last Meeting

Ser	Date Bank Statement	Invoice Date	Details	Category of Spend	Ch/Ref	V No	Receipts	Payments	VAT
2	11-Apr-23	21-Mar-23	Vodafone - Talkmobile Contract (£5 pcm)	Subscriptions	DD	24/PV001		£5.00	
3	11-Apr-23	31-Mar-23	Clerk Expenses - Feb23, paid with March Salary	Admin including website		24/PV002		£10.00	
4	11-Apr-23	31-Mar-23	Clerk Pay - Mar 23 (Pay £353.63 & Tax Back £379.60)	Staff Costs		24/PV003		£733.28	
5	14-Apr-23	29-Mar-23	IONOS Internet Inv 203035538114 29/3-28/4/23	Admin including website		24/PV004		£18.00	£3.00
6	28-Apr-23	24-Apr-23	Wiltshire Council - Precept First Payment	Precept		24/RV/001	£7,050.00		
7	27-Apr-23	20-Apr-23	Grant to Poulshot Friends and Neighbours - for Village Coronation Celebration	Coronation (Parish Council Grant)		24/PV005		£600.00	
8	03-May-23	30-Apr-23	Clerk Expenses - Mar23, paid with April Salary	Admin including website		24/PV006		£18.16	
9	03-May-23	30-Apr-23	Clerk Pay - Apr 23 plus overhours from Mar23	Staff Costs		24/PV007		£417.80	
							£7,050.00	£1,002.13	£3.00
							Movement		£5,247.87

Pending Invoices

Ser	Date Bank Statement	Invoice Date	Details	Category of Spend	Ch/Ref	V No	Receipts	Payments	VAT
10		04-Mar-23	Cutting Green Gardens Hedges Inv047 (AP Stewart)	Green and other maintenance		24/PV008		£129.00	
11		08-Mar-23	SW Ambulance Service Invoice1284 (Poulshot Three Defibrillator)	Community Fund Spend		24/PV009		£4,580.00	£760.00
12		08-Mar-23	Transfer from Community Fund for Defibrillators (24/PV/xxx)	Community Fund Spend		24/RV/002	£4,580.00		
13		13-Mar-23	Clerk Office Expenses - Mar23	Admin including website		24/PV010		£33.43	£5.33
14		11-Apr-23	Mulberry&Co - Internal Audit Inv 20899	Audit Fee		24/PV011		£478.00	£79.80
15		20-Apr-23	Idverde - Invoice 10878295 (Apr 23 - Period 04)	Green and other maintenance		24/PV012		£168.00	£28.00
16		28-Apr-23	CB Monthly Accountancy Services 25Apr Inv-02184	Payroll Service Fee		24/PV013		£16.50	£2.58
17		29-Apr-23	IONOS Internet Inv 203035592284 28/4-28/5/23	Admin including website		24/PV014		£18.00	£3.00
18		31-May-23	Clerk Expenses - Apr 23	Admin including website		24/PV015		£28.20	
19		Apr	Vodafone - Talkmobile Contract (£5 pcm)	Subscriptions	DD	24/PV016		£8.00	
20		tbc	Un-invoiced Village Hall Hire: 27 Sep, 18 Nov, 29 Nov, 10 Jan, 7 Mar.	Expenses Incl VH Hire		24/PV017		£189.00	
							£4,580.00	£3,579.93	£878.71

Note.

Anticipated Transactions Before Next Meeting

Ser	Date Bank Statement	Invoice Date	Details	Category of Spend	Ch/Ref	V No	Receipts	Payments	VAT
		Monthly	1&1 InternetLtd (V50520923-290486224) Inv TBC £18 pcm	Admin including website	DD			£36.00	£3.00
		Monthly	Charlton Baker Inv - Monthly (£15.50 pcm)	Payroll Service Fee	SO			£81.00	£5.18
		Bi-Monthly	Village Hall Invoice	Expenses Incl VH Hire	BACS			£80.00	
		Monthly	Vodafone - Talkmobile Contract (£5 pcm)	Subscriptions	DD			£10.00	
		If Requested	Jubilee Refunds (Tranquil Moments, Townsend Barn Nursery, Lodge Farm)	Jubilee Donations				£180.43	
		Annual	Open Spaces Membership - Estimate	Subscriptions				£50.00	
		Monthly	Clerk Salary	Staff Costs				£460.00	
							£0.00	£827.43	£8.18
Uncommitted Precept 2022/23		£6,313.31	Treasurer's Ac Balance	minus	Anticipated Spend + Pending Invoices		£1,847.36		
		£4,465.95							

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Our Ref: MARK/POU001

Mrs J Young
Poulshot Parish Council
Poulshot Road
Devizes
Wiltshire
SN10 1RJ

5 April 2023

Dear Jeannette

Re: Poulshot Parish Council
Internal Audit Year Ended 31 March 2023 – Year-End Audit report

Executive summary

Following completion of our year-end internal audit on 5 April 2023 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

From a review of historic information available on the council website prior to my visit, the council appear to have encountered a difficult period over the last few years, and my discussions during the visit discovered there have been personnel changes and some challenges from individuals to the councils accounts during this time.

My visit took place with the new Clerk, who is experienced in the role from a previous council, and Cllr Scott who acts as the RFO. They described 'a journey' the council has been on, and it became evident during my visit that considerable effort has gone into raising the standards of the council, and I am pleased to say that my sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the work the council has put in over recent times shows that it takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Poulshot Parish Council are well established and followed.

Regulation

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. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co, who has over 30 years’ experience in the financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The council uses Excel spreadsheets for recording the day-to-day financial transactions of the council. Due to the size of the council, this is a suitable method for keeping the accounting records and from a review of the spreadsheets, these seem effective and appropriate for the council.

During my testing, the RFO was able to quickly and accurately compare electronic accounting records to his paper filing system, which indicates the system is appropriate. There was evidence of each payment being reviewed for accuracy, having a lead sheet attached to it recording authorisation and the records are neatly filed. I make no recommendations to change this system.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

The External Auditor's Report for 2021/22 was not completed by the end of September and was subsequently completed and qualified. This has been published on the council website.

The External Auditor qualified the council for the following reasons.

'The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- *Section 2, Box 4 incorrectly includes items which are not staff costs as defined in the Joint Panel on Accountability and Governance Practitioner's Guide. Please note that Box 4 should comprise payments made in relation to the employment of staff including only gross salary, employers' national insurance contributions, employers' pension contributions, gratuities for employees or former employees and severance or termination payments to employees. Employment expenses which are benefits (mileage, travel, etc.) and items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority are not staff costs for the purpose of completion of the AGAR in accordance with proper practice., The figures in Section 2, Boxes 4 and 6 should read £2,049 and £6,687 respectively.*

Section 1, Assertions 2 and 5 have been incorrectly completed, as a fixed asset register is not kept up to date and maintained, and an annual risk review did not occur. This is consistent with the Internal Auditor's response to Internal Control Objectives C and H.

The smaller authority has included electronic signatures in Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR) submitted for review, and as a result, it has not been possible for us to conclude that the AGAR has been properly approved. Please ensure that 'wet' signatures are included on all AGARs submitted for review and published in future, in line with the Accounts and Audit Regulations 2015.

Under 'other matters' the External Auditor commented:

'In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

The smaller authority has confirmed that it has not complied with the governance assertions in Section 1, Boxes 3 and 4, but it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.

In the completion of the Annual Internal Audit Report the internal auditor has drawn attention to weaknesses in relation to Risk Assessment, Budgetary Process and Fixed Asset register maintenance. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

The Annual Internal Audit Report focuses on a series of internal control objectives covering and authority's key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provide an adequate explanation where the responses for internal control objectives M and N have been given as 'Not covered'. The Annual Internal Audit Report will inform the authority's response to assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has been provided via these control objectives has been sought elsewhere.

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides a link to the District Council website where the Register of Members' Interests Forms are published.

Confirm that the council is compliant with the relevant transparency code.

As the council's income and expenditure is below £25,000, it is a statutory requirement to follow the requirements of the Transparency Code for Smaller Authorities. This is commented upon in section L of this report.

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. While these are in place, they currently divert to a specified Gmail account which is not as recommended in the updated JPAG guidance. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice on the home page of its website, although there does not appear to be an Accessibility Statement. I understand the council is in the process of changing website provider and this issue should be resolved as part of that switch over.

Confirm that the council meets regularly throughout the year.

In addition to full council, the council has a number of working groups in place. These are advisory only and make recommendations to council meetings and each has terms of reference published.

Check that agendas for meetings are published giving 3 clear days' notice.

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. The Clerk is aware of the requirement to post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf and these are currently uploaded as individual documents. This should be easier to achieve after the website change.

Check the draft minutes of the last meeting(s) are on the council's website.

Draft minutes are uploaded to the council website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council at the meeting held in May 2022. They are scheduled to be reviewed again at the May 2023 meeting.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council at the meeting held in May 2022. They are scheduled to be reviewed again at the May 2023 meeting. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 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. Such authority is to be evidenced by a Minute.

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

FR 4.5. In cases of extreme risk to the delivery of council services, or public safety, 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.

Standing Orders and Direct Debits are approved annually, and this can be evidenced in the council minutes.

I tested a sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has adopted the General Power of Competence (GPC) in November 2022 and the section 137 thresholds do not apply.

Check receipt of VAT refund matches last submitted VAT return.

The council submits its VAT return on an annual basis. I reviewed the submission for the period ending 31 March 2022 which showed a refund amount due of £328.26. I was able to confirm receipt of this amount to the council's bank account on 10 January 2023. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a risk management policy which was most recently reviewed by the RFO and is due to be adopted by council at the May 2023 meeting. I reviewed the policy and the risk assessment record, which details the types of risk identified, assigns a perceived risk level, records action taken and how the risk is managed. This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously. **I recommend the inclusion of a risk matrix to support the perceived risk levels recorded on the document.**

I confirmed that the council has a valid insurance policy in place with Zurich in a long-term agreement expiring in May 2023. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee of £150,000. **This level is currently sufficient for the council based on current balances but should be kept under review to ensure it remains higher than the maximum balances held.**

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"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 authority and, where appropriate, have included them in the accounting statements."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £13,450 for 2022/23. With a tax base of 159.2, this equates to a band D equivalent of £84.51 (compared to the average in England of £74.81).

The Clerk confirmed that the 2023/24 budget setting process and precept setting was completed at the meeting held on 10 January 2023 (minute ref 18).

The RFO presents budget performance information at every council meeting for review which includes details of bank balances, known spending and anticipated amounts due before the next meeting. A budget tracker is also retained and shared. I am confident from the examples shown and through discussion with the Clerk and RFO that councillors are provided with sufficient information to make informed financial decisions.

The council holds circa £124,500 in earmarked reserves (EMR), spread across The Village Community Fund (£122,700) and Community Infrastructure Levy (CIL) (£2,000). I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

Remaining funds are held in the general reserve and amount to £9,450 at the year-end.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states *'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure'* (para 5.33).

The general reserve balance is within the recommended range.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Other than the precept, the council's only other regular sources of income are from allotment rental, VAT refunds, bank interest and donations.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council has no petty cash.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The Clerk is the only employee and has a signed contract of employment, based on the NALC template. I was able to verify that the salary is aligned to the NJC scale point range.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslip for January 2023 and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments and HMRC payments. Errors in relation to this matter were highlighted by the External Auditor for the 2021/22 AGAR submission, and appropriate restatement of the figures has been included for this year's submission.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a fixed asset register in place which includes details of asset location, date of acquisition, cost or proxy cost, and estimated useful life. This tracks changes each year, and I confirmed that amounts are correctly recorded. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no borrowing nor long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial Regulation 2.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, the Council shall verify bank reconciliations (for all accounts) produced by the RFO. The Chairman shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification.'

Bank reconciliations are completed and presented to council at every meeting for review and I have no doubt that the council is reviewing these properly although I recommend the Chairman signs the document and the original bank statement in accordance with Financial Regulation 2.2.

The council has four bank accounts and is aware of the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ANNUAL ACCOUNTS).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2021/22 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	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	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.

	authority and. Where appropriate, have included them in the accounting statements.		
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2021/22	2022/23	Internal Auditor notes
1	Balances brought forward	128,537	134,775	Agrees to 2021/22 carry forward (box 7)
2	Precept or rates and levies	12,475	13,450	Figure confirmed to central records
3	Total other receipts	2,498	1,959	Agrees to underlying records
4	Staff costs	2,049	2,722	Agrees to underlying records
5	Loan interest/capital repayments	0	0	Verified against PWLB records
6	All other payments	6,686	13,281	Agrees to underlying records
7	Balances carried forward	134,775	134,181	Casts correctly and agrees to balance sheet
8	Total value of cash and short-term investments	134,775	134,181	Agrees to bank reconciliation
9	Total fixed assets plus long-term investments and assets	11,532	10,683	Matches asset register
10	Total borrowings	0	0	Verified against PWLB records
11a	Disclosure note re Trust Funds (including charitable)	N/A	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)		N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement for the box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts. Last year's figures have been restated on the advice of the external auditor due to a £54 movement between boxes 4 and 6.

The variance analysis has been completed to explain the variances exceeding 15% where required. This, in my opinion, needs a little further detail to explain the net differences.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2021/22 and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

As the council has an annual turnover not exceeding £25,000, it is still required to publish the required information in accordance with the Transparency Code for Smaller Authorities.

A review of the council website shows the following:

Expenditure over £100 – expenditure items are appended to the minutes of meetings, and these are also published as separate list annually.

End of year accounts – these are available on the council website.

Annual Governance Statement – this has also been published on the council website.

Internal Audit Report – the internal audit reports for previous years published with the accounts information.

Councillor responsibilities – details of councillors are published on the website.

Details of public land and buildings – the updated asset register is published within the financial information.

Minutes, agendas and meeting papers of formal meetings – these are published on the agenda and minutes tab.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council	28 June 2022	9 May 2023
Date inspection notice issued	29 June 2022	2 June 2023
Inspection period begins	30 June 2022	5 June 2023
Inspection period ends	11 August 2022	14 July 2023
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2021/22. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2022 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2021/22, approved and signed, page 4*
- *Section 2 - Accounting Statements 2021/22, approved and signed, page 5*

Not later than 30 September 2022 authorities must publish:

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of Audit and External Auditor Report and Certificate and the publication requirements for 2021/22 have been met.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	√		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	√		
C	This authority assesses 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			√
G	Salaries to employees and allowances to members were paid in accordance with this 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 bank account reconciliations were properly carried out during the year.	√		
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	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			√
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	√		
M	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	√		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			√

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
RISK MANAGEMENT AND INSURANCE	I recommend the inclusion of a risk matrix to support the perceived risk levels recorded on the risk assessment document.	
RISK MANAGEMENT AND INSURANCE	The Fidelity Guarantee level is sufficient for the council based on current balances but should be kept under review to ensure it remains higher than the maximum balances held.	

Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

* *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this 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 authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This 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.			
G. Salaries to employees and allowances to members were paid in accordance with this 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 bank account reconciliations were properly carried out during the year.			
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. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2021/22 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY

DD/MM/YYYY

DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

*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, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
8. 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 authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For 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.	Yes	No	N/A
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

POULSHOT PARISH COUNCIL

Reconciliation of Funds
Year Ended 31 March 2023

Fund Balance	As at 1 April 2022	Movement	As at 1 April 2023
General Contingency	£ 8,517.54	£ 2,943.57	£ 11,461.11
Community Fund	£126,257.18	-£ 3,537.30	£ 122,719.88
<i>Sub Total</i>	<u>£134,774.72</u>	<u>-£ 593.73</u>	<u>£ 134,180.99</u>

Bank Balances and Investments	As at 1 April 2022	Movement	As at 1 April 2023
<i>Treasurer's Account - Bank statement</i>	£81,777.73		
<i>Outstanding Cheques</i>	£60.00		
Treasurer's Account	£ 81,717.73	-£ 79,642.36	£ 2,075.37
Savings Account	£ 5,305.13	£ 4,080.61	£ 9,385.74
Lloyds Community Fund Account	£ 1,874.70	£ 38,345.18	£ 40,219.88
Community Fund Account (Cambridge & Counties)	£ 45,877.16	£ 36,622.84	£ 82,500.00
Total	<u>£ 134,774.72</u>	<u>-£ 593.73</u>	<u>£ 134,180.99</u>

POULSHOT PARISH COUNCIL

Receipts and Payments Account
Year Ended 31 March 2023

	2022/2023		2021/2022		Variances	Reference
	£	£	£	£		
Receipts						
Precept		£ 13,450.00		£ 12,475.00	£975.00	1
Allotment Rents					£0.00	2
VAT Refund	£	328.26			£328.26	3
Donation	£	1,150.00			£1,150.00	4
Interest	£	480.39		£ 437.43	£42.96	5
Community Infrastructure Levy				£ 2,010.77	-£2,010.77	6
Village Hall Use Credit from 3rd Party				£ 50.00	-£50.00	7
Total Receipts		<u>£ 15,408.65</u>		<u>£ 14,973.20</u>		
Payments						
Staff Costs	£	2,721.85	£	2,048.52	-£673.33	12
Subscriptions	£	105.76	£	185.67	£79.91	13
Insurances	£	286.20	£	347.21	£61.01	14
Green and other maintenance	£	2,829.28	£	4,050.00	£1,220.72	15
Tree Work					£0.00	16
Audit Fee	£	3,117.66	£	90.00	-£3,027.66	17
S137 Projects	£	100.00			-£100.00	18
Financial Services			£	265.50	£265.50	19
Payroll Service Fee	£	180.50	£	175.00	-£5.50	20
					£0.00	21
Water Bill (Allotments)	£	35.03	£	42.79	£7.76	22
Admin including website	£	1,035.99	£	228.59	-£807.40	23
					£0.00	24
Legal Fees			£	952.00	£952.00	25
Expenses including VH Hire	£	132.60	£	300.00	£167.40	26
Village Hall Use Correction			£	50.00	£50.00	27
Jubilee Celebrations	£	1,161.28			-£1,161.28	28
Jubilee Refunds	£	296.23			-£296.23	29
Community Fund Spend	£	4,000.00			-£4,000.00	30
Total Payments		<u>£ 16,002.38</u>		<u>£ 8,735.28</u>		
Surplus of Receipts over Expenditure					-£593.73	£ 6,237.92

Poulshot Parish Council Direct Debts FY23/24

TREASURERS ACCOUNT 30-92-63 00241076 [View IBAN and BIC](#)
 POULSHOT PARISH COUNCIL

£ 7,769.14 Current balance

£7,769.14 Available funds [?](#)

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Direct Debits and standing orders

Direct debits

Standing Orders

Recipient ▲	Last paid ▲	Frequency ▲	Amount (£) ▲	
1&1 INTERNET LTD. V50520923-63062994	14 Apr 23	Monthly	£18.00	Cancel
ICO ZA095424	18 Jan 23	Yearly	£35.00	Cancel
TALKMOBILE 103984662AE53CED	11 Apr 23	Monthly	£5.00	Cancel
WATER2BUSINESS 1038012101	03 Jan 23	Half-yearly	£15.93	Cancel

Poulshot Parish Council Standing Orders FY23/24

Direct Debits and standing orders

Direct debits

Standing Orders

[Set up a Standing Order](#)

Recipient ▲	Reference ▲	Next payment ▲	Amount (£) ▲	
CHARLTON BAKER LTD 30-92-63, 24723060	POULSHOT PC 54597	20 May 2023 Monthly	£15.50	Edit Delete

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Village Trust- Ecologists Report Summary

On behalf of the Village Trust may I share the final version of the ecologists report the Trust commissioned with the aid of a grant from Wessex Water Environment Foundation. The report details the measure considered good practice to maintain the two ponds on the Green and the under-storey in Green Gardens. As well as a timetable for suggested maintenance activities may I highlight a number of points that the ecologist suggested that the Council may wish to consider:

- That both ponds would benefit from a margin on their banks where the vegetation is allowed to grow as a deterrent to dogs entering the water and disturbing the wildlife but also transferring the New Zealand Pygmy weed to other watercourses. Accordingly, could the company mowing the Green be asked to keep a margin on the banks uncut? It is suggested that some maintenance be carried out twice a year without vegetation being cut no lower than 15 cm, it is hoped the Trust may be able to do this.
- That the aquatic life in the middle pond would benefit from the willow tree being managed so the water is not so shaded.
- That the amphibians and reptiles in and around the ponds may benefit from a hibernaculum for hibernation. The Trust could undertake the work as an activity for younger members (<https://www.wiltshirewildlife.org/hibernaculum>).

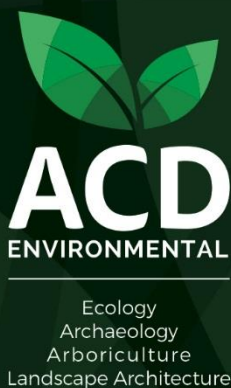
You may also recall that last year you gave permission for a two year trial to control hogweed in Green Gardens. This year will be the second year of that experiment and, if Councillors, are content we would like to extend the trial to another sector of the Gardens.

It has also been brought to the Trust's attention that there are Spanish Bluebells growing in Green Gardens. Spanish Bluebells are a non-native invasive species. With the Parish Council's permission the Trust would like to attempt to remove the colonies of Spanish Bluebells. As the Trust is a licensed waste carrier it can ensure the correct disposal of the removed plants.

You may all be aware the Trust celebrates its 50th anniversary on 13 May with a walk in the morning and talk in the evening. We would be grateful for permission to park a horse-box converted to a pizza kitchen on the Green near Green Gardens or the Village Hall so participants can have lunch after the walk. All the activities to celebrate the 50th anniversary are free to anyone in the village and everyone is invited; details of how to sign up for the events and order pizzas are on the Poulshot Village Trust website. As the Council has supported the Trust so strongly recently we would be delighted if Councillors would join the activities.

POULSHOT THE GREEN/GREEN GARDENS

POND ECOLOGICAL MANAGEMENT PLAN



POULSHOT VILLAGE
TRUST

Written By:	Lisa Durrant
Date:	12.04.2023
Document File Ref:	PRI23969
Revision:	*
Date of last revision:	
Revised by:	

QUALITY ASSURANCE

- 1.1. The facts stated in this report are true to the best of our knowledge and belief, and any opinions expressed are held genuinely and in accordance with the accepted standards of the profession. ACD Environmental Ltd is a Chartered Institute of Ecology and Environmental Management (CIEEM) Registered Practice.

Client:	Poulshot Village Trust
Site/job:	Poulshot The Green/Green Gardens
Author:	Lisa Durrant MCIEEM, Senior Ecologist for ACD Environmental Ltd.
Technical review	Daniel Wood MCIEEM, Ecology Director for ACD Environmental Ltd.

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1 EXECUTIVE SUMMARY

Purpose of report	This document provides Poulshot Village Trust with advice on what actions need to be taken, to restore two of the ponds in Poulshot and their ongoing management whilst avoiding any harm to great crested newts (and other wildlife). It also provides advice on the management of the woodland understorey at Green Gardens. The report should be reviewed in 5 years' time and updated accordingly.
Description of proposed works	<p>The 'Middle Pond' (Pond 1) would benefit from some dredging during November 2022 to create a deeper area and retain at least some water during drought conditions which may become more common. This will need to be done by hand due to underground sewage pipes and the presence of great crested newts. This may help reduce the amount of bulrush <i>Scirpodes holoschoenus</i> (as they do not survive in water deeper than 95cm). Prior to this bulrush and New Zealand pygmy weed <i>Crassula helmsii</i> removal will also take place and some light management of the overhanging willow tree and bank thistles.</p> <p>'Green Lane Pond' (Pond 2) would also benefit from a small central area of dredging to create a retained water area and some light management of the inner bank vegetation to reduce shading.</p> <p>An ongoing management schedule will be set out for the rest of the year and subsequent years.</p>
Brief description of the Site	<p>The Project Site comprises two small ponds and a woodland area. The ponds are known as the 'Middle Pond' (Pond 1) and 'Green Lane Pond' (Pond 2), both are located close to an open grass area known as 'the green' in the village of Poulshot, Wiltshire.</p> <p>The woodland area known as 'Green Gardens' is approximately 1.5ha area of mixed broadleaved woodland created in 2003.</p>
Key species	<p>Pond 1 has a number of aquatic plants but bulrushes dominate and choke the pond. Pond 1 also has an infestation of invasive species New Zealand pygmy weed.</p> <p>Various amphibians and newt species have been found in both ponds; however great crested newts <i>Triturus cristatus</i> have been found in Pond 1. Both ponds are likely to also support diverse populations of aquatic invertebrates.</p>
Potential impacts	The proposed dredging works and removal of vegetation could potentially harm great crested newts or even reptiles, if carried out without precautions during the breeding/hibernation season. Vegetation removal could also impact on nesting birds.
Reasonable Avoidance Measures	<p>This management plan will avoid harm to great crested newts (and other wildlife) by carrying out reasonable avoidance measures including the following:</p> <ul style="list-style-type: none"> • Dredging works will be carried out by hand between September and November, outside the great crested newt breeding periods when they will be absent from the pond. Hand tools will be used only. • Bulrushes should be hand pulled in autumn and then cut in early

	<p>spring before flowering.</p> <ul style="list-style-type: none"> • The New Zealand pygmy weed in Pond 1 should be removed by hand during late summer and autumn and disposed of by composting or burning well away from any aquatic areas. • Any materials removed from the pond will be left in situ on the bank close to the pond for 24 hours to allow invertebrates to disperse. • Bankside thistles will be cut back in the autumn and spring on a rotation so that 50% remain and it is recommended that some bankside vegetation is always retained to discourage dogs from entering the ponds. • The overhanging willow at Pond 1 would benefit from some very light management to reduce the shading on the pond and cuttings should be left at the base of the tree in the form of a log pile/hibernacula to provide additional habitat. Any management of trees/hedgerows will be carried out in November which is outside of the bird breeding season. • If any great crested newts (or reptiles) are found during works, works will stop, and the advice of the project ecologist will be sought. <p>The requirement for a European Protected Species mitigation licence has not been triggered in this case, due to the condition of the ponds, the small scale of the proposed works, the fact that the works will be carried out when great crested newts are unlikely to be present, and the continued ecological functionality of great crested newt breeding habitat. The end result will be a betterment to the existing situation.</p>
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2 INTRODUCTION

Site Description

- 2.1. ACD Environmental Ltd has been commissioned by Poulshot Village Trust to provide ecological advice on the restoration and ongoing management of two ponds within Poulshot Conservation Area, one of which is a known breeding pond for great crested newts. Advice is also required on the management of the understorey of a small area of woodland close by known as 'Green Gardens'.
- 2.2. The overall objective of the proposed works is to retain at least some pond water during drought conditions and make both ponds more suitable for great crested newts. The proposed ongoing management works will also help to create a habitat mosaic of vegetation and water and to help reduce the amount of New Zealand pygmy weed and bulrush which are currently dominating. The objectives for the woodland are to create a more diverse understorey which is currently dominated by hogweed *Heracleum sphondylium* and cow parsley *Anthriscus sylvestris*.
- 2.3. The Project Site (Image 1) comprises two small ponds and a small area of woodland (1.5ha in size). All located in the Village of Poulshot in Wiltshire. The OS Grid Reference for the centre of the Pond 1 is ST9694359852 and Pond 2 is ST9688159663.

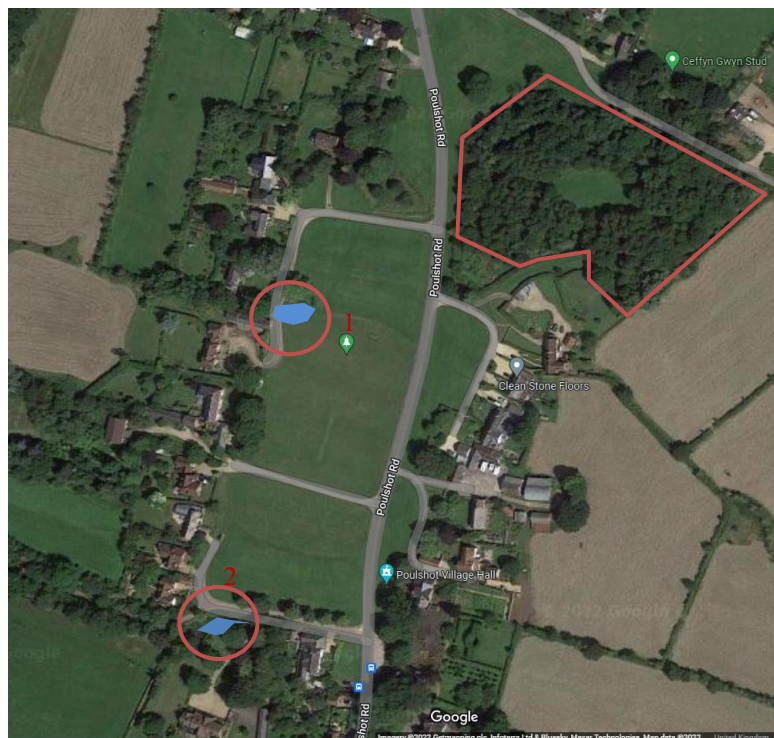


Image 1: Pond locations and approximate boundary of the woodland shown in red. Map data (2022): Google. Imagery (2022): Getmapping plc.

Competence

- 2.4. The site walkover survey was carried out by Lisa Durrant. Lisa is a Senior Ecologist at ACD Environmental Ltd. She has 11 years' experience in ecological consultancy and holds Natural England Class Licences for great crested newt *Triturus cristatus*, bats (all species), dormouse *Muscardinus avellanarius*, and barn owl *Tyto alba*. She is a Full Member of the Chartered Institute of Ecology and Environmental Management (MCIEEM).
- 2.5. This report was reviewed by Daniel Wood. Daniel is the Director of Ecology at ACD Environmental Ltd and oversees the work of the Ecology Team. He has 15 years' experience in ecological consultancy and holds Natural England Class Licences for great crested newt *Triturus cristatus*, bats (all species), dormouse *Muscardinus avellanarius*, and barn owl *Tyto alba*. He is a Registered Consultant on the Badger *Meles meles* Class Licence and Bat Mitigation Class Licence. He has a Diploma in Fisheries Management. He has previously worked as an Aquatic Scientist. He has collaborated with the Bristol Avon Rivers Trust (BART) and South East Rivers Trust (SERT) to secure permits from the Environment Agency to carry out river restoration projects. He has carried out published research on Eurasian badger and European otter *Lutra lutra*. He is qualified in MoRPH5 River Condition Survey. He has worked on development projects on gravel pit lakes in the Cotswold Water Park. He has attended planning appeal hearings and has acted as an Expert Witness at public inquiry. He is a Full Member of the Chartered Institute of Ecology and Environmental Management (MCIEEM).

Purpose of the document

- 2.6. The purpose of this document is as follows:
- To confirm the current habitat conditions of both of the ponds and the woodland.
 - To outline reasonable avoidance measures to ensure that the proposed pond restoration and management works will avoid harm to great crested newts (a European Protected Species) and other wildlife.
 - To put forward recommendations for ongoing management to enhance the ecological value of the ponds and the woodland.

Methodology

- 2.7. The recommendations in this document have been informed by an ecological walkover survey, which was carried out by Lisa Durrant (ACD Environmental Ltd) on 31st August 2022.

- 2.8. The ecological survey comprised walking around the perimeter of each of the ponds and within the woodland. Pond/woodland conditions, plant species, and evidence of fauna were all recorded during the survey. Chris Henwood (Poulshot Village Trust Secretary) provided useful information on the history of the ponds/woodland and current management strategies which are in place and the work that the volunteers have been carrying out.
- 2.9. There were no constraints to the survey. Given the dry conditions, it was possible to fully access the site.

3 DESCRIPTION OF SITE AND HISTORICAL MANAGEMENT

Pond 1

- 3.1. Pond 1 also known as ‘Middle Pond’ is located on the village green surrounded by amenity grassland and with a large willow tree *Salix babylonica* overhanging on the western edge.
- 3.2. The pond was choked with bulrushes and no standing water was visible at the time of the survey. The pond has an infestation of New Zealand Pygmy weed however this was not visible at the time of survey due to the domination of the bulrushes. There were dense thistles, nettles and tall ruderal vegetation around the banks of the pond and the willow tree was overhanging and shading part of the pond (Photograph 1).
- 3.3. Great crested newts have been found in Pond 1 on many occasions in the past and it is therefore a confirmed breeding pond. There are also a variety of other amphibians and a range of aquatic invertebrate species. In spring 2010 a survey of torching and bottle tapping survey found both male and female great crested newts.



Photograph 1: Pond 1 August 2022

- 3.4. Past management has involved removal of the bulrushes and pygmy weed by hand in November each year and cutting back the bank vegetation.

- 3.5. The last fully documented pond clearance was in 2010 during which a team of volunteers removed all of the vegetation from within the pond and cut back the bank vegetation. General vegetation clearance work was also undertaken in 2018. The image below (Photograph 2) shows the pond in March 2019.



Photograph 2: Pond 1 March 2019

Pond 2

- 3.6. Pond 2 also known as 'Green Lane Pond' is located on the southern edge of Poulshot Green. In August 2022 following a hot summer it had no visible standing water (Photograph 3) and the pond was overgrown with an unmanaged hedgerow on the southern edge and trees/dense tall ruderal vegetation on the northern edge (Photograph 4).



Photograph 3: Pond 2 August 2022



Photograph 4: Pond 2 August 2022

3.7. Tall trees were shading the pond in 2010 and with no emergent vegetation and it was considered as having 'low potential' for supporting great crested newts and therefore surveys were not carried out. Clearance works were also undertaken for this pond in 2010 (Photograph 5).



Photograph 5: Pond 2 clearance works 2010

Green Gardens Woodland

- 3.8. Green Gardens is approximately 1.5ha area of mixed broadleaved woodland and is located to the north east of the ponds. There is a woodland management plan in place for Green Gardens Woodland¹ and volunteers undergo regular woodland maintenance including some tree surgery and grass pathway cutting. In the past the understorey vegetation has been cut down in late summer early autumn by those that cut the grass. However, recent tree work has established dry hedges and log piles for invertebrates that prevents clearance by machinery. Possibly as a consequence, the understorey has become dominated by cow parsley, hogweed, and goose grass *Galium aparine*. The Trust has started an experiment in the least infested area to remove all the seed heads from the cow parsley and hogweed with the hope that after a few years the understorey becomes more diverse, but it is not known if this is the most appropriate measure (Photograph 6).



Photograph 6: Green Gardens woodland

¹ <https://poulshotvt.org/2022/01/28/green-gardens-woodland-management-plan/>

4 RECOMMENDATIONS

Pond restoration

- 4.1. In November 2022 it is recommended that pond restoration works are carried out on both ponds which includes the removal of an area (no more than 10m²) of silt in the centre of each pond to help prevent it from completely drying out as anticipated summers become hotter. This must be done by hand using hand tools only and silt must be laid out on a plastic membrane for 24 hours to allow invertebrates to disperse. The removal of this silt will hopefully establish a central deep area of water which is retained for most of the year, although shallower areas around the edge of the pond are beneficial so that amphibians can enter and exit the pond and a range of aquatic and marginal vegetation can grow.
- 4.2. Disposal of excavated silt is always an important consideration. This will only be a small amount, so where practical, silt should be left on the pond bank to dry out so that any pygmy weed dies off. It could be left there long term if practical or removed somewhere to be composted. It is important to ensure that there is no risk of contaminating other watercourses with run-off from wet sediment or invasive plant species. Therefore, silt from the Pond 1 must not be disposed of anywhere close to other watercourses.

Pond 1

- 4.3. The vegetation within the pond which is predominantly bulrush should be removed in November 2022 by hand and disposed of offsite. New Zealand pygmy weed should also be removed and disposed of well away from any aquatic areas as it is an invasive species and fragments of the plant can be easily transferred.
- 4.4. The tall herb/ruderal bank vegetation should also be cut down initially in November 2022 to 15cm around the entire perimeter of the pond.
- 4.5. At least a 2m buffer of long grassland should be left around the periphery of the pond and should be strimmed down to 15cm only twice a year once in November and then the following spring.

- 4.6. According to the Froglife guidance² *'The primary requirements for great crested newt terrestrial habitats are that they should provide (1) permanent areas of refuge habitat for shelter in the more extreme weather conditions (i.e. drought in summer and freezing in winter), (2) daytime refuges, (3) foraging opportunities, and (4) dispersal opportunities. Permanent refuge habitat can be accommodated by ground cover of various kinds. Rough (especially tussocky) grassland, scrub and woodland may be used by newts as a shady refuge from hot, dry conditions.'*
- 4.7. Therefore, if practical a hibernacula/log pile feature would be of benefit to be created on the bank of the pond.
- 4.8. The overhanging willow branches should be cut back in November 2022 to allow more light into the pond and also to decrease the amount of leaf litter falling into the pond which creates more silt build up. Branches from the tree limb removal can be used in the hibernacula creation. The tree branches should be checked prior to removal for any potential bat roosting features and if present these branches should be retained. Potential roosting features could include woodpecker holes, splits/cracks from damage or loose bark.

Pond 2

- 4.9. The pond is relatively shaded so surrounding vegetation should be cut back in November 2022 to 15cm from the interior side of the pond so as to leave some vegetation surrounding the pond for protection. As with Pond 1 a buffer of longer grassland should be left around the periphery which is cut only twice a year to 15cm.
- 4.10. According to Froglife guidance *'it appears that great crested newts prefer extensively vegetated ponds with a submerged plant cover of about two thirds of the pond and emergent/floating vegetation cover of one quarter to one half of a pond; in other words a well-established, mid-succession pond. Ideally there should be open, less vegetated areas within the pond to allow adult males to display in clear view of females. Ponds that lack shade on the southern margin seem to be preferred.'*
- 4.11. The Great Crested Newt likes to have plants on which to lay eggs, such as Floating Sweet-grass *Glyceria spp.*, Water Mint *Mentha aquatica* and Water Forget-me-not *Myosotis scorpioides* as part of a suit of submerged, floating and emergent leaved plant species. As the pond currently has no aquatic vegetation there should be consideration to planting of some of these species to create a pond more suitable for great crested newt (Image 2).

² https://www.froglife.org/wp-content/uploads/2013/06/GCN-Conservation-Handbook_compressed.pdf

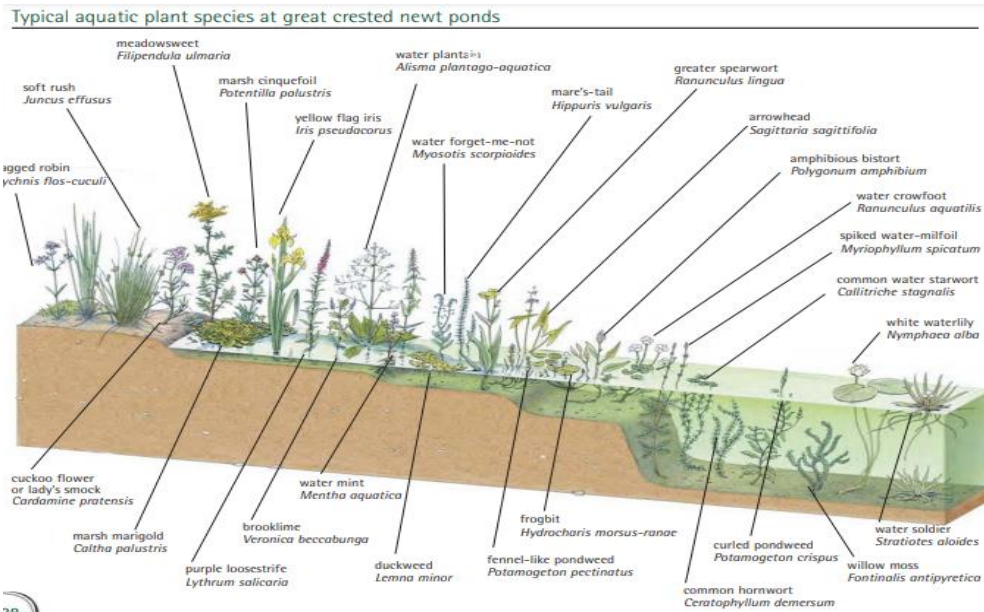


Image 2: Pond planting for great crested newts

Ongoing management

Ponds

- 4.12. The dredging of Pond 1 should provide a deeper area where bulrushes cannot establish (water levels above 30cm will cause decreased rhizome production and they will not usually survive in water levels over 95cm). However, there may be an ongoing issue with bulrushes and it is recommended that they should be carefully cut to below water level in spring each year before flowering to prevent them developing seed heads and then hand pulled again in the autumn.
- 4.13. The New Zealand pygmy weed should be hand removed each year preferably late summer/autumn when newts have bred are more developed, the plants should be checked for aquatic life (e.g., newts and invertebrates) and removed to be composted/burnt away from any aquatic areas.
- 4.14. Work on Pond 2 should always take place before Pond 1 to prevent the spread of New Zealand Pygmy weed and it is recommended that a disinfectant such as Virkon is used on equipment and clothing to prevent the spread of any invasive plants or pathogens between ponds or other watercourses.
- 4.15. Bank vegetation should be cut back on both ponds in early spring and autumn each year using a strimmer and ensuring that it is not cut below 15cm. Vegetation should be cut in a rotational manor ensuring there is always 50% cover of bank vegetation around each pond at any one time.

- 4.16. A buffer of at least 2m of longer grassland should be left around each pond (where practical) and this should be strimmed down to 15cm twice a year in early spring and later in autumn.
- 4.17. Any new planting and hibernacula should be checked twice a year and any damage repaired/replaced.

Woodland understorey

- 4.18. Cow parsley and hog weed both flower from Spring to mid-summer and then seeds are shed early July to October. Allowing the plants to flower will be of benefit to invertebrates as a source of pollen but to reduce the density of the plants and allow other understorey vegetation to establish the flower heads should be cut before seed spread. Therefore, it is recommended that they are cut at least three times between June and October every year using hand tools only.

5 REASONABLE AVOIDANCE MEASURES

- 5.1. Any higher risk works will be timed to avoid the great crested newt breeding season where possible (which is generally considered to be March-August) and hibernation season (which is generally considered to be November-February).
- 5.2. The great crested newt season is dependent upon weather (very cold late springs can delay the active season, and early or late onset of frosts in the autumn will bring forward or delay the hibernation season).
- 5.3. Attempts to disturb the ponds margins (where newts could be hibernating) must avoid extended periods of cold weather (<6°C air temperature) and attempts to excavate the pond bed or remove aquatic vegetation should avoid the main breeding season, particularly if water is present.
- 5.4. Likewise, reptiles could be present within vegetation around the pond and tree/hedgerow roots so works will be timed to avoid disturbance to reptiles during the hibernation period and precautionary measures should be taken to avoid harm to reptiles during the active season i.e. using hand tools only and strimming vegetation no lower than 15cm.
- 5.5. If great crested newts, or reptiles, are encountered during works, they should be able to move to an area of safety of their own accord. If this is not the case (i.e., they are found hibernating), works will stop, and the advice of the project ecologist will be sought.
- 5.6. Should any tree surgery be required, work should ideally avoid the bird nesting season (generally March-August) or be pre-empted by a bird nesting inspection. Any active birds' nests should be left undisturbed, until chicks have fledged. Trees with cavities with potential bat roosting features (PRFs) should be inspected with an endoscope by a competent and/or licenced person, for evidence of roosting bats, prior to any work or ideally retained in situ and left undisturbed.
- 5.7. Before any works commence, the volunteers carrying out the excavation works should have knowledge of:
 - How to identify great crested newts (and common reptiles)
 - What to do should amphibians (or reptiles) be found
 - When vegetation should be cut/cleared with hand tools



Photograph 7: Great crested newt view from above



Photograph 8: Great crested newt view from underneath

6 OTHER BIODIVERSITY ENHANCEMENTS

Hibernacula

- 6.1. Cut vegetation should be used to create log piles/hibernacula around the pond (Image 3).

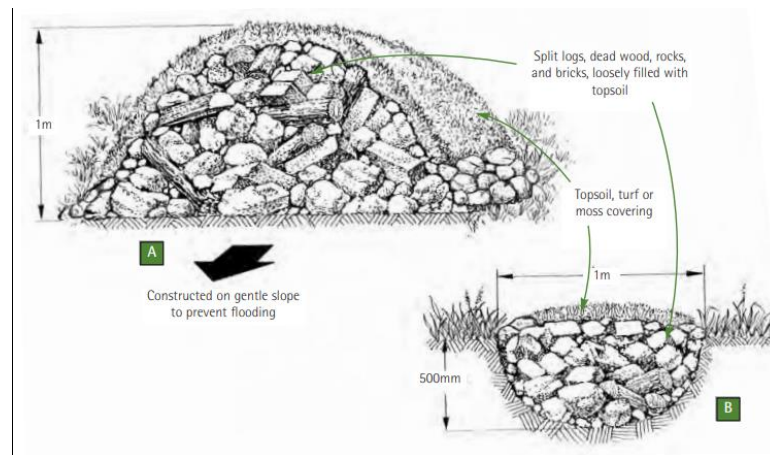


Image 3: How to create hibernacula/refuges for amphibians and reptiles

Bat roosting habitat

- 6.2. It was discussed during the site walkover that some bat boxes may be of benefit within Green Gardens Woods. They should be installed at least 3 metres high, secured with appropriate fixings by an experienced person, and away from any areas where people could be walking underfoot. Ideally, woodcrete boxes such as Schwegler, Woodstone, or Beaumaris, should be used, because they last significantly longer than timber boxes. The Schwegler 1FF (or a similar design) may be most suitable in this case as they can be checked using a torch without having to remove the front of the bat box and do not require any maintenance as bat droppings fall out (Image 4).

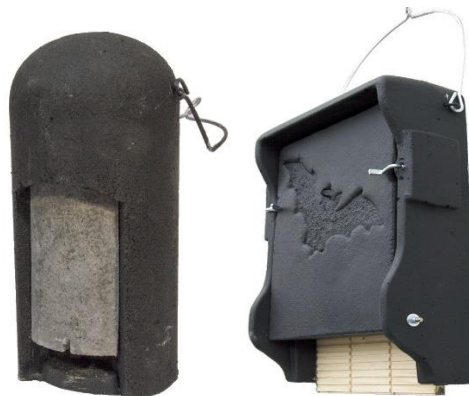


Image 4: Schwegler 2FN bat box (left) and 1FF bat box (right)

7 TIMETABLE OF WORKS

Action	J	F	M	A	M	J	J	A	S	O	N	D
POND RESTORATION WORKS (2022)												
Hand remove the bullrushes and New Zealand pygmy weed from Pond 1												
Digging out an area of silt by hand in Pond 1 and Pond 2 using hand tools (silt and pond vegetation laid out on plastic to allow invertebrate dispersal)												
Branches of overhanging willow tree by Pond 1 cut back and hedgerow/trees trimmed back around interior of Pond 2 (no root removal)												
Tall ruderal bank vegetation (Pond 1) cut down to 15cm, retain 50% of the vegetation at full height												
Creation of log piles/hibernacula using vegetation cuttings												
ONGOING POND MANAGEMENT/MAINTENANCE (2023 onwards)												
Planting of aquatic plants in Pond 2 Spring 2023												
Checks should be carried out later in the year and every subsequent years to see whether plants have established and if replacement are needed												
New Zealand pygmy weed removed by hand from Pond 1												
Bullrushes cut below water level Pond 1 (Spring) and bullrushes hand removed if required (late autumn)												
Tall ruderal bank vegetation Pond 1 cut down to 15cm retain 50% of the vegetation at full height												
Grass buffer of at least 2m retained around each pond and cut only twice a year to 15cm												

GREEN GARDENS WOODLAND ONGOING MANAGEMENT (2023 onwards)											
Cut understorey flower heads three times per year after flowering but prior to seed shed.											
Check bat boxes (can be installed any time of year)											



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