

DUDDON AND BURTON PARISH COUNCIL

POLICIES

Policies	Date Adopted	Date Last Reviewed	Date Next Reviewed
Financial Regulations	April 2020		
Standing Orders	April 2020		

DUDDON AND BURTON PARISH COUNCIL

Risk Assessment reviewed November 2021

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action
Precept	Not submitted	L	Minute – RFO check & action	Diary
	Not paid by CWaCC	L	Minute - RFO check & action	Diary
	Adequacy of precept	H	Ongoing review	Diary
Other income	Cash handling	L	Avoid cash	Annual review of controls
	Cash banking	L	Bank recon. at every ordinary meeting	Member to verify
Grants	Claims procedure	M	RFO check & action	Diary
	Receipt of grant	M	RFO check & action	Diary
Investment Income	Receipt	L	RFO check & action	Diary
	Surplus funds	L	Review annually	Diary
Salaries	Wrong payment	M	RFO check & action	Member to verify
Direct costs	Invoice & cheque accurate	M	RFO check & action	Member to verify
Grants	Power & conditions	M	RFO check & action	Member to verify
Election costs	Invoiced at correct rate	L	RFO check & action	RFO verify
VAT	Analysis	M	RFO check & action	RFO verify
	Claimed within time limits	M	RFO check & action	RFO verify
Reserves - General	Adequacy	L	Review - Minute - RFO check & action	RFO opinion
Reserves - Earmarked	Adequacy	L	Review - Minute - RFO check & action	RFO opinion
Assets	Loss, Damage etc	M	Annually review insurance cover	Diary
	Third party risk or damage	M	Annually review Public Liability insurance	Diary
Staff	Loss of Clerk	L	Manage risk as appropriate.	RFO / member view
	Fraud by staff	L	Fidelity Guarantee value appropriate	Council review
Loss	Due to damage or third party	L	Annually review insurance cover	Diary
Maintenance	Reduced value of assets	M	Inspect annually	Diary
Legal Powers	Illegal activity or payment	M	Educate Council	Diary
Financial Records	Inadequate records	L	RFO check & action	Diary
Minutes	Accurate & legal	L	Review at following meeting.	Diary
Members Interests	Conflict of interest	M	DoI to be minuted, conflicts, addressed	Diary

In all cases above the RFO / Clerk should regularly review and draw any unusual activity to the council's attention. Likewise councillors should check the minutes and financial records for accuracy before agreeing them.

Clerk
Trudy Ryall-Harvey
November 2021

DUDDON AND BURTON PARISH COUNCIL - ASSET REGISTER to 31st MARCH 2021

ITEM	BOOK VALUE	INS VALUE
Noticeboard	£ 501.41	£ 501.41
Safety Surfacing	£ 18,731.55	£ 18,731.55
Play Equipment	£ 19,197.90	£ 19,197.90
New Play Equipment/Benches (2109)	£ 14,130.00	£ 14,130.00
Litter Bins	£ 627.03	£ 627.03
Fencing	£ 3,137.32	£ 3,137.32
New Goal Posts	£ 285.00	£ 285.00
Office Equipment	£ 674.70	£ 674.70
Total	£ 57,284.91	£ 57,284.91

FAO: The Members of Duddon and Burton Parish
Council (Cheshire)

Our Ref CH0072
SAAA Ref SB02723

Email sba@pkf-l.com

Duddon and Burton Parish Council (Cheshire)
Greenfields
New Hall Lane
Bronington
Whitchurch

22 September 2021

SY13 3HE

Dear Members

Duddon and Burton Parish Council (Cheshire)

Statutory recommendation: Failure to submit an Annual Governance & Accountability Return (AGAR) for the year ending 31 March 2021

The Local Audit and Accountability Act 2014 (the Act) requires that the accounts of smaller authorities are made up each year to 31 March and then reviewed by the appointed auditor.

Duddon and Burton Parish Council (Cheshire) is required by law:

- to prepare Accounting Statements for the year ended 31 March 2021 in the form required by proper practices¹ (the AGAR);
- to approve and publish the AGAR including the Accounting Statements;
- to provide for the exercise of public rights of inspection; and
- to publish the AGAR, including the external auditor's signed report, by 30 September 2021.

As set out in our instructions issued in March 2021, statutory recommendations are issued to financially active authorities who fail to submit the relevant documentation where either of the following circumstances apply:

- The authority has not contacted us to agree an alternative submission deadline to the default deadline of 2 July 2021 and we have made several unsuccessful attempts to obtain an approved AGAR (with all relevant supporting documentation) or Certificate of Exemption; or
- the authority has contacted us to agree at least one alternative submission deadline but failed to submit an approved AGAR (with all relevant supporting documentation) or Certificate of Exemption either by the most recently agreed deadline or by 15 September 2021.

¹ Proper practices are set out in *Governance and Accountability for Smaller Authorities in England*, which is approved by the Joint Panel on Accountability and Governance (JPAG) and published jointly by the Society of Local Council Clerks (SLCC), the National Association of Local Councils (NALC) and the Association of Drainage Authorities (ADA).

We are the appointed auditors to Duddon and Burton Parish Council (Cheshire) (the smaller authority) and we have yet to receive either your approved AGAR (with all relevant supporting documentation) or Certificate of Exemption, hence Duddon and Burton Parish Council (Cheshire) meets one of the above stated criteria. Depending on whether Duddon and Burton Parish Council (Cheshire) has previously contacted us to agree alternative submission deadlines and the timing of that contact, Duddon and Burton Parish Council (Cheshire) may also have been sent letters chasing the outstanding information; each chaser letter is charged at £40+VAT per letter.

Members of Duddon and Burton Parish Council (Cheshire) should be aware that the local electors and other interested persons must be provided with the opportunity to exercise their statutory rights with regard to the accounts of the smaller authority as set out in the Act and the Accounts and Audit Regulations 2015.

It is possible that the smaller authority has certified itself exempt from a limited assurance review for 2020/21 but has failed to submit a copy of the Certificate of Exemption. To be exempt from review, the Local Audit (Smaller Authorities) Regulations 2015 require that the smaller authority certifies itself exempt, but also notifies the 'specified person' that they have done so (Regulation 6). The specified person, currently Smaller Authorities' Audit Appointments Ltd (SAAA), has contractually agreed that the appointed auditors will be responsible for receiving notification by way of a completed Certificate of Exemption. As we have not yet received a Certificate of Exemption, we are required to proceed on the basis that the smaller authority is not exempt with regard to the AGAR for the year ended 31 March 2021 and should therefore have submitted an AGAR.

As a result of the smaller authority's failure to submit an AGAR for the year ended 31 March 2021, we are issuing the following statutory recommendation under Schedule 7 of the Act:

- **The smaller authority should submit the approved Annual Governance & Accountability Return or Certificate of Exemption (if appropriate) for the year ended 31 March 2021 for our review within 7 days of the public meeting required as a result of this recommendation.**

Please ensure that the following requirements are also met:

- Schedule 7 of the Act requires the smaller authority to consider this recommendation at a meeting to be held held within one month of the date of this letter. At that meeting the smaller authority must decide whether the recommendation is to be accepted, and what, if any, action to take in response to it; and
- Publicity for the meeting must also be in accordance with Schedule 7 of the Act (see attached extracts of Schedule 7).

The smaller authority should also contact us within 7 days of the date of this letter to inform us that it has received the recommendation.

This statutory recommendation gives rise to an additional fee of £200.00 plus VAT payable by Duddon and Burton Parish Council (Cheshire) on conclusion of the review process, for the additional work involved in repeatedly chasing for the required documentation and the production of the statutory recommendation letter.

If we receive no response from the smaller authority within 42 days of the date of this letter, we will consider further exercising our additional powers by issuing a public interest report. Please note, this would give rise to a further charge equivalent to that charged for this statutory recommendation.

The smaller authority should also note that, as a result of receiving this statutory recommendation, the smaller authority will not be eligible to certify itself as exempt from limited assurance review in 2021/22 (if it would otherwise be eligible), as it will have failed one of the qualifying requirements set out in Regulation 9(3) of The Local Audit (Smaller Authorities) Regulations 2015.

Yours faithfully



PKF Littlejohn LLP

cc Clerk – Duddon and Burton Parish Council (Cheshire), Secretary of State, National Audit Office, Monitoring Officer of local authority (local councils only)

Extracts of Schedule 7 of the Local Audit and Accountability Act 2014:

2. Written recommendations

- (1) A local auditor of the accounts of a relevant authority may make a written recommendation to the authority relating to the authority or an entity connected with it, so that the recommendation can be considered under this Schedule.
- (2) A recommendation may be made during or at the end of an audit.
- (3) A recommendation must be sent at the time it is made—
- (a) to the Secretary of State,
 - (b) where the recommendation relates to an entity connected with the relevant authority, to that entity and to any other relevant authority with which the entity is connected,
 - (c) where the relevant authority is itself a connected entity, to its related authority or authorities;
- ...
- (4) A local auditor may recover from a relevant authority—
- (a) the reasonable costs of determining whether to make a recommendation relating to the authority or an entity connected with it, and
 - (b) the reasonable costs of making a recommendation relating to the authority or an entity connected with it.
- (5) Sub-paragraph (4)(a) applies regardless of whether the recommendation is in fact made.
- (6) In this Act 'related authority', in relation to a connected entity, means the relevant authority with which the entity is connected.

5. Consideration of report or recommendation

- (1) Subject to sub-paragraphs (2) and (4), this paragraph applies to a relevant authority if—
- (a) a local auditor has made a public interest report relating to the authority or an entity connected with it, or
 - (b) a local auditor has made a recommendation relating to the authority or an entity connected with it.
- ...
- (5) The relevant authority must consider the report or recommendation at a meeting held before the end of the period of one month beginning with the day on which it was sent to the authority.
- (6) At that meeting the relevant authority must decide—
- (a) whether the report requires the authority to take any action or whether the recommendation is to be accepted, and
 - (b) what, if any, action to take in response to the report or recommendation.
- ...
- (8) If the local auditor is satisfied that it is reasonable to allow more time for the relevant authority to comply with sub-paragraph (5) or (7), the auditor may extend or further extend the period of one month mentioned in that sub-paragraph.
- (9) This paragraph does not affect any duties (so far as they relate to the subject matter of a report or recommendation sent to a relevant authority) which are imposed by or under—
- (a) this Act,
 - (b) sections 114 to 116 of the Local Government Finance Act 1988 (functions and reports of finance officers),
 - (c) section 5 of the Local Government and Housing Act 1989 (functions of monitoring officers), or
 - (d) any other enactment.
- (10) The Secretary of State may by regulations provide for this paragraph to apply with modifications in relation to a relevant authority specified, or of a description specified, in the regulations.
- (11) The Secretary of State may by regulations provide for any provisions of the following that do not otherwise apply to a meeting of a relevant authority under this paragraph to apply (with or without modifications) to such a meeting—
- (a) the Public Bodies (Admission to Meetings) Act 1960;
 - (b) Part 5A of the Local Government Act 1972 (access to meetings and documents);
 - (c) Schedule 12 to that Act (meetings and proceedings of local authorities).

7. Bar on delegation of functions relating to meetings

- (2) If a relevant authority is a local authority within the meaning of section 101 of the Local Government Act 1972 (arrangements for discharge of functions), that section does not apply to its functions under paragraph 5.
- (3) The functions of a parish meeting under paragraph 5 are to be exercised by the parish meeting itself (and not by its chairman on behalf of the parish meeting).

8. Publicity for meetings

- (1) If a relevant authority is required to hold a meeting under paragraph 5, it must publish a notice in compliance with sub-paragraphs (2) to (4).
- (2) The notice must be published–
- (a) if the relevant authority has a website, on its website;
 - (b) otherwise, in such manner as the authority thinks is likely to bring the notice to the attention of persons who live in its area.
- (3) The notice must–
- (a) state the time and place of the meeting,
 - (b) indicate that the meeting is to be held to consider a local auditor's report or recommendation (as the case may be),
 - (c) if the meeting is to be held to consider a report, describe the subject matter of the report, and
 - (d) if the meeting is to be held to consider a recommendation, set out the recommendation or, where this is not reasonably practicable, describe its subject matter.
- (4) The notice must be published before the beginning of the period of 8 days ending with the day of the meeting.
- (5) The agenda supplied to the members of the relevant authority for the meeting must be accompanied by a copy of the report or recommendation (as the case may be).
- (6) Sub-paragraph (5) does not apply in relation to a parish meeting.
- ...
- (9) This paragraph applies in addition to any provision made in relation to the relevant authority in question by or under the Public Bodies (Admission to Meetings) Act 1960, the Local Government Act 1972 or any other enactment.

9. Access to meetings and documents

- (1) Where a public interest report or a recommendation is to be considered under paragraph 5 by a relevant authority to which the Public Bodies (Admission to Meetings) Act 1960 applies, the report or recommendation is not to be excluded from the matter supplied under section 1(4)(b) of that Act (supply of agenda etc. to newspapers).
- ...
- (3) Sub-paragraphs (4) to (6) apply in relation to the consideration under paragraph 5 or 6 of a public interest report or a recommendation by a relevant authority to which Part 5A (access to meetings and documents) of the Local Government Act 1972 applies.
- (4) Information contained in the report or recommendation is not to be treated as exempt information for the purposes of that Part.
- (5) The report or recommendation is not to be excluded–
- (a) from the documents open to inspection under section 100B(1) of that Act (public access to agenda and reports before meetings), or
 - (b) from the matter supplied under section 100B(7) of that Act (supply of agenda etc. to newspapers).
- (6) Part 5A of the Local Government Act 1972 has effect in relation to the report or recommendation as if section 100C(1)(d) of that Act (public access to copies of reports for six years after meeting) were not limited to so much of the report or recommendation as relates to an item during which the meeting was open to the public.

(7) Information contained in a public interest report or a recommendation is not to be treated as exempt information for the purposes of any Act or instrument made under an Act that applies in relation to exempt information within the meaning of Part 5A of the Local Government Act 1972.

(8) References in this paragraph to a public interest report or a recommendation include any report on the report or recommendation.

10. *Publicity for decisions under paragraph 5 or 6*

(1) As soon as is practicable after making decisions under paragraph 5(6) or (7) or 6(6), a relevant authority must—

- (a) notify the authority's local auditor of those decisions, and
- (b) publish a notice containing a summary of those decisions which has been approved by the auditor.

(2) The notice under sub-paragraph (1)(b) must be published—

- (a) if the relevant authority has a website, on its website;
- (b) otherwise, in such manner as the authority thinks is likely to bring the notice to the attention of persons who live in its area.

(3) The notice required by sub-paragraph (1)(b) in relation to a meeting need not summarise any decision made while the public were excluded from the meeting—

- (a) as the result of a resolution under section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 (protection of public interest),
- (b) under section 100A(2) of the Local Government Act 1972 (confidential matters), or
- (c) as the result of a resolution under section 100A(4) of that Act (exempt information).

(4) If sections 100C and 100D of the Local Government Act 1972 (availability for inspection after meetings of minutes etc.) apply in relation to a meeting under paragraph 5 or 6, the notice required by sub-paragraph (1)(b) must indicate the documents in relation to the meeting that are open for inspection in accordance with those paragraphs.

(5) This paragraph applies in addition to any provision made in relation to the relevant authority by or under the Public Bodies (Admission to Meetings) Act 1960, the Local Government Act 1972 or any other enactment.

Certificate of Exemption – AGAR 2020/21 Part 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 2021, 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 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

DUDDON AND BURTON PARISH COUNCIL

certifies that during the financial year 2020/21, 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 2020/21: **£7,250** ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2020/21: **£5,662** 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 Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

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

- The authority was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), 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 you are able to confirm that the above statements apply and that 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 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

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

duddonandburtonparishcouncil@gmail.com ENTER EMAIL ADDRESS

Telephone number

07784 486 767 ENTER NUMBER

*Published web address

www.duddonandburtonpc.co.uk 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 2021. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2020/21

Duddon and Burton Parish Council

<http://www.duddonandburtonnpc.co.uk>

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>	✓		
L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.	✓		
M. The authority, during the previous year (2019-20) 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 2019/20 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

13/11/2021

Name of person who carried out the internal audit

Mrs Ann Wright

Signature of person who carried out the internal audit



Date

13/11/2021

*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 2020/21

We acknowledge as the members of:

DUDDON AND BURTON PARISH COUNCIL

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 2021, that:

	Agreed		
	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

Other 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

www.duddonandburtonpc.co.uk CLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

DUDDON AND BURTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	14,412	9,614	<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	7,000	7,250	<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	10,358	0	<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	2,875	2,950	<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	0	0	<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	19,281	2,712	<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	9,614	11,203	<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	9,614	11,203	<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	57,285	57,285	<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	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2021 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

Smaller authority name: **Duddon and Burton Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN
(EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27 The
Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
1. Date of announcement Tuesday 30th November 2021(a) 2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to: (b) Mrs T Ryall-Harvey CLERK/RFO 07784 486 767 / duddonandburtonparishcouncil@gmail.com commencing on (c) Wednesday 1st December 2021 and ending on (d) Friday 21st January 2022 3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is: PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com 5. This announcement is made by (e) Mrs T Ryall-Harvey – Clerk & RFO	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2021 for 2020/21 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Explanation of variances – pro forma

Name of smaller authority: **Duddon and Burton Parish Council**

County area (local councils and CW&C:

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the **green boxes where relevant**:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21**: variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020 £	2021 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	14,412	9,614				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,000	7,250	250	3.57%	NO		
3 Total Other Receipts	10,358	0	-10,358	100.00%	YES	Less 2019-2020 Grants Received: £8,368 S106 Funding for play area £1,990 CW&C Burial Grant	
4 Staff Costs	2,857	2,950	93	3.26%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	19,281	2,712	-16,569	85.93%	YES	Less 2019-2020 Payments for play area.	
7 Balances Carried Forward	9,632	11,202			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	9,614	11,202				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	57,285	57,285	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Minutes of the Meeting of Duddon and Burton Parish Council
Held remotely by virtual media
on 27th January 2021

Present

Cllr G Goulbourne Chairman

Cllr A Green

Cllr J Warburton

Cllr C Cummins

27.01.01 WELCOME AND APOLOGIES FOR ABSENCE

Resolved: Apologies for absence received from Cllr Lightfoot were accepted.

27.01.02 DECLARATION OF PECUNIARY INTERESTS

No declarations were received.

27.01.03 PUBLIC PARTICIPATION

No members of the public were present.

27.01.04 MINUTES OF THE MEETING OF 28th SEPTEMBER 2020

Resolved: That the minutes of the meeting of 28th September 2020 be confirmed as a correct record and signed by the Chairman.

27.01.05 MATTERS ARISING

No matters arising were noted.

27.01.06 BOROUGH COUNCILLOR'S REPORT

No Borough Councillor Report

27.01.07 ANNUAL PLAY INSPECTION

The annual play inspection report and recommendations were reviewed and noted.

27.01.08 PLANNING APPLICATIONS

a) 20/04250/FUL

Holly Bank, Duddon Common Lane, CW6 0HG

Resolved: that no objection be submitted to the above application.

27.01.09 AUTHORISATION OF PAYMENTS

Date	Cheque No	Payee	Details	Amount
27.01.21	100759	S McBennett	Clerk Expenses	£76.00
27.01.21	100760	HMRC	PAYE	£200.00
27.01.21	100761	S McBennett	Clerk Salary	£800.00
27.01.21	100762	Morrel Play	Play Inspection	£54.00
27.01.21	100763	Ringwood Fencing	Play area fence repair	£427.25

27.01.10 VILLAGE ENHANCEMENTS

Councillors discussed the following proposals: -

a) Planters on green verges

The Parish Council were in agreement to make provision for the purchase of planters and flowers to be placed in open spaces.

Residents of the village interested in the environment of the village would be asked to put forward their proposals and costings for consideration by the Council.

Action: Clerk to liaise with the residents.

c) Lengthsman recruitment to tend to planters and general litter and leaf clearance.

The Parish Council were not in agreement to employ a Lengthsman to maintain the village; this was already provided for by Streetscene at Cheshire West and Chester Council. Litter, fly tipping and general clearance could be reported to Streetscene for action.

27.01.11 BUDGET

Resolved: That the draft budget for the year 2021/22 was agreed.

27.01.12

PRECEPT

Resolved: After consideration of the budget, Councillors agreed to set the 2021/22 precept at £7600.

27.01.13

CORRESPONDENCE

Superfast Broadband:

Mr Stephen Harrison kindly updated the Council on the work to date. Mr Harrison had acted as the community organiser with Openreach to upgrade the 225 properties already signed up. Funds would come from the Government Gigabit voucher scheme; £452k had already been pledged by residents. Openreach would calculate the final cost and bring all interested households together to pledge their government vouchers. It was hoped the works would start in June 2021 for a duration of 12 months. Once complete, the average speeds in the interested properties would be between 100-500MB/s.

Councillors wished to note their thanks to Mr Harrison for his continued efforts to bring the enhanced serviced to the village and residents.

Clotton Hoofield Parish Council

The Clerk at Clotton Hoofield Parish Council had received a report regarding the overgrown path on the A51 towards Okells. The Clerk had kindly reported it.

27.01.14

ANY OTHER BUSINESS

27.01.15

DATE OF NEXT MEETING

The next meeting of Duddon and Burton Parish Council would be held on Monday 1st March 2021 at 7.00pm by virtual media.

Duddon and Burton Parish Council Planning Register 2021

Received	Number	Location	Description	PC Response	Result
Mon 26 Apr 2021	21/01798/FUL	Meadow Bank Farm Duddon Hook Lane Duddon Chester Cheshire CW6 0EN	First floor front extension above existing porch		Approved
Mon 24 May 2021	21/02223/FUL	Holly Farm Burton Road Burton Chester Cheshire CW6 0ER	Erection of a Slurry Store		Awaiting decision
Tue 17 Aug 2021	21/03460/FUL	The Beeches Well Lane Duddon Chester CW6 0HG	Single storey rear orangery, alterations and extension to existing garage		Awaiting decision
Mon 02 Aug 2021	21/03264/LDC	Laurel Farm Tarporley Road Duddon Chester Cheshire CW6 0EW	Creation of 3 dwellings		

AGR – Agricultural application
 CAT – Conservation area tree
 FUL – Full application
 LBC – Listed building consent
 PDQ – Agricultural Buildings to Dwelling Houses
 REF - Appeal
 S73 – Minor material amendments
 LDC – Lawful Development Certificate
 TPO – Tree Preservation Order

Trudy Ryall-Harvey
 09/11/2021

Parish Council Internal Audit Checklist Nov 2021

Based on a suggested approach to internal audit testing, Governance & Accountability in Local Councils. Practitioners Guide 2008.

Paper Book-keeping	
Is the cashbook maintained and up to date?	Yes
Is the cashbook arithmetic correct?	Yes
Is the cashbook regularly balanced?	Yes
a) Standing Orders and Financial Regulations adopted and applied, b) Payment controls	
Has the council formally adopted standing orders and financial regulations?	Yes
Has a Responsible Financial Officer been appointed with specified duties?	Yes
Have items or services above a de minimis amount been competitively purchased?	Unable to check.
Are payments in the cash book supported by invoices, authorised and minuted?	See Comment
<i>3 Payments made March 2021 not approved.</i>	
Has VAT on payments been identified, recorded and reclaimed?	See Comment
<i>Last VAT claim completed April 2020</i>	
Is s137 expenditure separately recorded and within statutory limits?	Yes
Risk Management arrangements	
Does a review of the minutes identify any unusual financial activity?	No
Do the minutes record the Council carrying out an annual risk assessment?	Yes
Is insurance cover appropriate and adequate?	Yes
Are internal financial controls documented and regularly reviewed?	Yes
Budgetary controls	
Has the Council prepared an annual budget in support of its precept?	Yes
Is actual expenditure against the budget regularly reported to the Council?	No
Are there any significant unexplained variations from budget?	Yes
Income controls	

Parish Council Internal Audit Checklist Nov 2021

Is income properly recorded and promptly banked?	Yes
Does the precept recorded in the cashbook agree to the district council's notification?	Yes
Petty cash procedures	
Is all petty cash recorded and promptly banked?	
Is petty cash expenditure reported to each Council meeting?	
Is petty cash reimbursement carried out regularly?	
Payroll controls	
Do all employees have contracts of employment with clear terms and conditions?	Unable to check.
Do salaries paid agree with those approved by Council?	Yes
Are other payments to the clerk reasonable and approved by Council?	Yes
Has PAYE/NIC been properly operated by the Council as an employer?	Yes
Assets controls	
Does the council keep an asset register of all material assets owned?	Yes
Are the asset/investments register up to date?	Yes
Do asset insurance valuations agree with those in the asset register?	Yes
Bank reconciliation	
Is there bank reconciliation for each account?	Yes
Is bank reconciliation carried out regularly and in timely fashion?	See Comment
<i>Note year end Bank Reconciliation was delayed due to Clerk being absent from work.</i>	
Are there any unexplained balancing entries in any reconciliation?	Yes
Year-end procedures	
Are year-end accounts prepared on the correct accounting basis (Receipts & Payments / Income & Expenditure)?	Yes
Do accounts agree with the cash book?	Yes
Is there an audit trail from underlying financial records to the accounts?	Yes
Where appropriate, have debtors and creditors been properly recorded?	N/A

Parish Council Internal Audit Checklist Nov 2021

Additional Comments

I have highlighted a number of issues e.g., failure to approve payments made in March 2020 but I am aware that this has resulted from the Clerk being absent from work. I recognise had the Clerk been working these matters are unlikely to have arisen.

To comply with Transparency Code the Council should publish a number of documents including meeting papers along with the agenda e.g., draft budget, all expenditure of £100+.

I recommend the Council reviews publishing requirements specified by the Transparency Code to ensure these are all met.

Part 2: Information which should be published

10. Smaller authorities should publish:
 - a. all items of expenditure above £100 (see paragraphs 13 - 15);
 - b. end of year accounts (see paragraphs 16 and 17),
 - c. annual governance statement (see paragraphs 18 and 19),
 - d. internal audit report (see paragraphs 20 – 22),
 - e. list of councillor or member responsibilities (see paragraph 23), and
 - f. the details of public land and building assets (see paragraphs 24 - 27),
 - g. Minutes, agendas and meeting papers of formal meetings (see paragraphs 29 and 30).

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf



Ann Wright
13th November 2021

DUDDON AND BURTON PARISH COUNCIL CASHBOOK - FINANCIAL TRANSACTIONS 2020-21

STATEMENT DATE	Description	Cheque No	Power	People & Expenses	Professional Services	General Services	Admin	Grants	Projects	VAT	Receipts	Totals	Comments	Resolved	No.
EXPENDITURE excluding VAT															
07/04/2021	CWaC										1,532.00	1,532.00	Churchyard Grant		
08/04/2021	CWaC										7,600.00	7,600.00	Precept		
11/11/2021	Came and Co	100767	3		-835.16							-835.16	Annual PC Insurance		
												0.00			
												0.00			
												0.00			
												0.00			
												8,296.84			
TOTALS				0.00	-835.16	0.00	0.00	0.00	0.00	0.00	9,132.00				

RECONCILIATION

Current Account	£19,499.40	Year to date balance	£8,296.84
		Balance Brought Forward	£11,202.56
TOTAL	£19,499.40	Balance	£19,499.40
Less Uncleared Payments	£0.00		
			£0.00
TOTAL	£19,499.40		

S137 Limit for 2020 £3,678.36

Statutory Powers Statutory Powers

- 1 Local Government Act 19 Local Government Act 1972, s112 - Power to employ & remunerate
- 2 Local Government Act 19 Local Government Act 1972, s175 - Training
- 3 Local Government Act 19 Local Government Act 1972, s140 - Insurance
- 4 Local Government Act 19 Local Government Act 1972, s.142 - Power for councils to have their own website
- 5 Local Government Act 19 Local Government Act 1972, s142 - Room Hire
- 7 Open Spaces Act 1906, ss Open Spaces Act 1906, ss10 - Power to maintain land
- 8 Local Government Act 19 Local Government Act 1972, s143 - Power to pay subscriptions
- 9 Local Government Act 19 Local Government Act 1972, S137 - Free Resource

Clerk: *T Ryall-Harvey*
17/11/2021

From: Sharon Angus-Crawshaw <sharonangus-crawshaw@chalc.org.uk>
Sent: 10 November 2021 15:19
To: Sharon Angus-Crawshaw
Cc: Nikki Hewitt
Subject: Fw: Consultation on Cheshire West and Chester Council's "Land Action Plan: for the climate and nature Emergencies"

Dear Colleague

Please see information below which we have been asked to share with you.

Dear Town and Parish Council

Cheshire West and Chester Council has launched a consultation on their "Land Action Plan: for the climate and nature emergencies". This consultation is open until 12th December 2021.

You can view the Land Action Plan and take part in this consultation [here](#).

The Land Action Plan focuses in detail on the "land use, adaptation and climate repair" theme of the Council's [Climate Emergency Response Plan](#). It sets out a vision for land in west Cheshire and 68 actions to achieve this. These actions are to be taken by the Council, working with a broad range of partners.

We would value insight and feedback on the Land Action Plan from local communities, people who own or manage land and organisations. There are a number of ways to share your views, including completing the online survey or sending responses via email or post.

The Land Action Plan will also be discussed at the next Climate Emergency Taskforce meeting which takes place between 6-8pm on Wednesday 17th November. This will be an online event. If you would like to attend or speak at the meeting, please email: ClimateChange3@cheshirewestandchester.gov.uk.

Please can you share this email within your organisation and with your wider networks, in order to encourage feedback. A [press release](#) about the launch is available to help you to spread the news.

Many thanks and best wishes

Susannah Gill, The Mersey Forest
On behalf of Will Pearson, Climate Change Strategy Manager, Cheshire West and Chester Council

Sharon Angus-Crawshaw
Administration Support Officer



ChALC Report: Impact of Covid on Council Business October 2021

Background

ChALC has conducted a survey amongst town and parish councils to determine the impact of the pandemic upon their ongoing council business.

A short questionnaire was devised which asked the following questions: -

- Have you seen an increase/decrease in attendance at council meetings (by members or the public)?
- Have you seen an increase/decrease in the number of events you hold or the attendance at them?
- Have you been able to maintain links that you developed with organisations during lockdowns?
- Have you struggled to manage and maintain your assets (e.g. village halls, play areas, allotments) with lockdown?
- How have you managed staff? What has been the main challenges?
- How difficult has it been to comply with Covid restrictions when carrying out day-to-day business?
- Have there been any challenges with accessing or following the various guidance available from Central Government and others?
- Has there been an increase in requests/responsibilities for certain areas (e.g. public rights of way, litter picking etc) outside of previous council business during Covid?
- Is there anything else you would like to share about the impact on your council?

This report presents an overview of the statistical outcomes and observations from the questionnaire and recommends some actions that could be taken to address some of the key points.

Responses Received

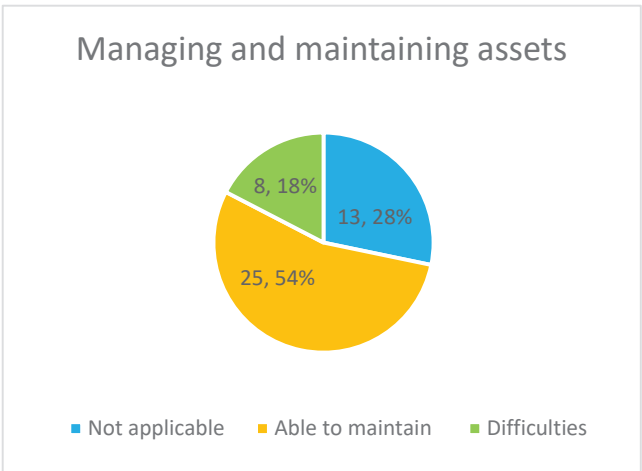
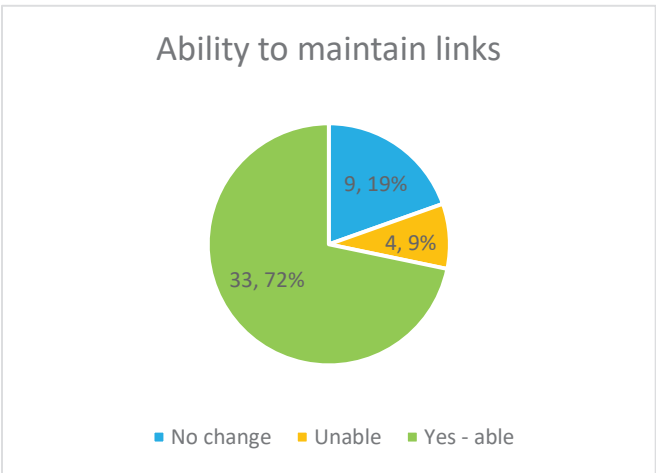
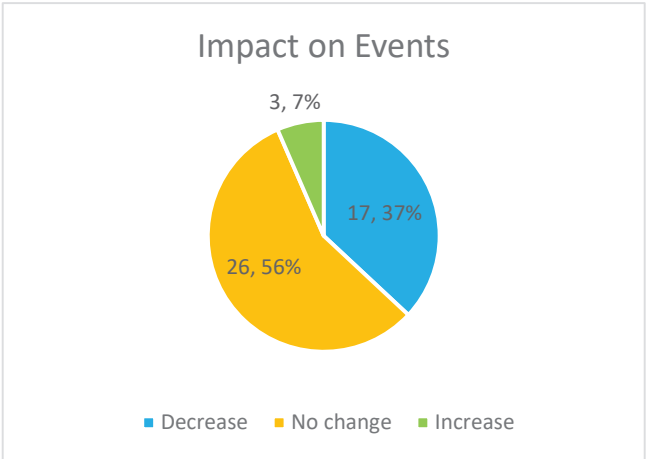
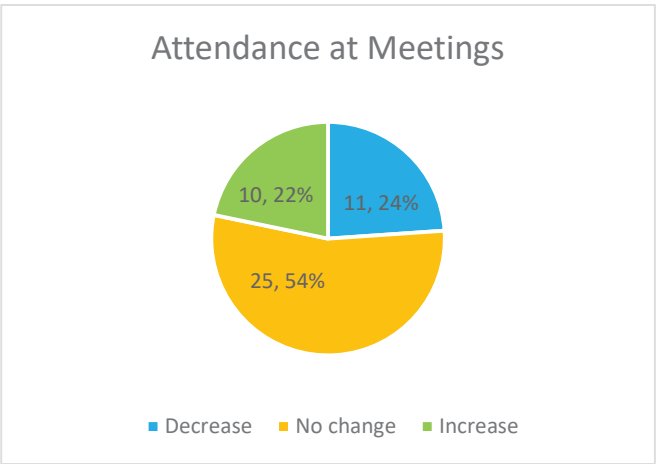
A total of 46 returns were made by the deadline date.

Authority Area	No of Responses*
Cheshire East Council	25
Cheshire West and Chester	16
Warrington	3
Halton	1
Trafford	1

It should be noted that of these responses, 5 councils reported no impact at all on their business.

Statistics

The following charts show the basic responses to the first four questions, which asked about increases/decreases in participation and the ability to maintain links and assets.



It appears that overall, about half of the local councils responding experienced little change in terms of meetings and events. Most were able to maintain links with organisations and those local councils that had assets were able to maintain them, although sometimes at an increased revenue cost to comply with restrictions and regulations.

However, written responses and comments made do provide a more nuanced picture that help to explain the more polarised responses and some of these are bulleted on the next pages below.

Have you seen an increase/decrease in attendance at council meetings?

- Since Face to Face meetings have re-started, I almost had to cancel one meeting due to not being quorate. Zoom meetings always had around 90% attendance.
- We had improved public attendance (average 12-14) when we held online Council meetings. We are now back to normal in-person meetings and attendance has dropped back to 4-5. We have had a request from a member of the public to stream council meetings and we are investigating costs.
- Virtual meetings were not well attended at all in comparison to pre-Covid attendance. Now that meetings are being held in person, we are seeing a rise in the number of resident attendees again.
- There was an increase at the meetings during lockdown when the council were using Zoom. Since returning to face to face meetings the council have experienced a decline in attendance, although this has picked up in the last month or so.

Have you seen an increase/decrease in the number of events you hold or the attendance at them?

- During the “full Lockdown “periods no event could run. When certain restrictions were lifted, we saw an actual increase in the hall use. Because other facilities were not able to get Covid Safe.
- Decrease. We have had to cancel most events and that has had an impact on Council business as I think Cllrs now feel demotivated and there is a definite lack of enthusiasm. We have always been a council enthused and encouraged by community engagement at our popular events and whilst we have done other events like a scarecrow festival, Cllrs have definitely felt less engaged.
- Covid had a huge impact on our Civic centre and Institute, both of which are income generating buildings. This is gradually returning. Our outdoor market suffered in the first wave of lockdown but has returned to pre Covid levels.
- The number of face to face events decreased during the main pandemic. We have begun to organise events again, but in a more low-key fashion than previously. We do anticipate that the number of events will return to pre-pandemic levels slowly.

Have you been able to maintain links that you developed with organisations during lockdowns?

- Borough Councils have been very unresponsive on occasions and difficult to contact. However it's mixed as some Borough Services continue to respond promptly. Other suppliers and contractors have been very hard to maintain links with during lockdowns.
- Yes. A local Whatsapp group was very helpful. The village hall closed down. Our first PC meeting after Covid emerged was the catalyst for a cross-village covid support initiative which helped a lot of people in need during the crisis. So in some ways our communication increased!
- No. Due to the cancellation of so many events, we haven't engaged so much with community groups although we have tried. We also regularly met with Developers on our new housing estate and whilst that is now picking up, that all got postponed which meant issues were more difficult to solve quicker.
- Yes, it has been worth subscribing to Zoom as we have continued with Working Groups, Partnership working with other groups by Zoom. We are continuing to use Zoom as it provides an easy way to meet without taking time out for travel or paying for room hire.

Have you struggled to manage and maintain your assets (e.g. village halls, play areas, allotments) with lockdown?

- Not really. We have an excellent caretaker who has maintained the venue. We also took the opportunity to carry out decoration and maintenance work while the venue was closed to the public.
- The Parish Council have struggled to manage and maintain the parish hall during lockdown and have relied on councillors volunteering to carry out additional cleaning etc.
- The costs to our Play Area have escalated beyond all expectations! Our Jubilee Field was used SO much during lockdown but that has had an effect on maintenance costs. Combined with an increase in materials (wood for fences, chippings etc), our maintenance costs are now huge.
- One issue was that our insurance company said that after an initial grace period in the early part of the pandemic, it could not continue to insure our two buildings unless we turned off electricity/gas/water etc. This was not easy to implement as one building provides an electricity supply to a 'streetlight' on parish council-owned land and we wanted to keep that light illuminated, and secondly cutting off energy supplies meant that we could not keep central heating going, which raises problems for older buildings in particular.

Staff Management

"Managing communication and providing enough support were the main challenges especially when working separately. In addition, it has been a challenge to manage the feelings of isolation, stress and anxiety experienced by staff during the pandemic which were caused by the need to constantly react to an ever-changing landscape"

It seems most councils responding employ a clerk as the only member of staff, and as most normally work from home there have been few operational issues. In some councils the councillors have stepped up to undertake tasks, and there have been reports of some outstanding caretakers. However, there has obviously been impact in terms of working in isolation and the subsequent need to be aware of and deal with any staff welfare issues.

- Staff have been managed by social distancing and virtual meetings. The main challenge has been keeping risk assessments up to date with all the changes and communicating these changes
- Staff in offices worked alternate days and at home. Office is now Covid Friendly and will remain so. Parish Warden works alone outdoors.
- We furloughed staff from the income generating areas of the council and considered the possibility of furloughing other staff which did not take place. Luckily MS Teams was already in place on all officer lap tops so we could continue to operate as soon as the first lockdown started. Working from home has had its benefits and challenges. Some officers have said they are more productive at home as there are fewer interruptions. Some prefer being in the office. Those managing staff have had to ensure they are in contact regularly with their staff to motivate, manage and carry out welfare checks.
- The Clerk and Assistant Clerk both work from home now rather than the office. It has become more difficult to delegate work when not sharing an office but we are getting used to a new system to do this.

Compliance with Covid restrictions

"The guidance received has been very clear via ACRES. Initially it was a lot to get our heads around but everyone was very positive and committed to the outcomes. The constant cleaning is the main burden that was ongoing. But everyone was very mindful of the protection it provided and the privilege for groups to still be able to meet. So everyone really worked extremely hard to maintain the guidelines and cleaning regimes."

For some councils there were no issues at all, and others reported various business challenges. Some took advantage of new ways of working and through using Zoom. Those councils with venues had additional tasks. A key concern noted has been ongoing engagement with suppliers and contacts which has been described as slow or non-existent.

- The obvious challenge was holding remote meetings, but we had a dry run with training and Parish Councillors were all able to participate effectively. Day to day business has become more difficult because of unresponsive suppliers and contacts.
- Basic tasks became more complex due to not meeting – e.g. wet signatures on documents – but there was always a way round the difficulties. It became obvious that the informal catch ups at the start and end of meetings were incredibly useful. These didn't happen on Zoom.
- We have plenty of reminders at the workplace, although it is easy to forget the rules when at work, when most of the time staff are coming from their safe home environment where the rules haven't applied in the same way.
- As all meetings were being held remotely and the venue was closed during the main pandemic it was easy to comply with the covid restrictions. We conducted a thorough risk assessment before re-opening the venue and installed the necessary hand sanitisers and all other necessary items. The venue is now open again and we have not encountered any particular issues.

Were there any challenges in following guidance?

"The guidance has been lengthy and ambiguous more than difficult to access. This is evident as the rules have been applied differently by different organisations and have resulted on occasions in conflict"

Many responses reported little or no challenges. There were a variety of advice sources quoted (including ChALC) although some had difficulty with finding or accessing advice. Issues with official guidance included understanding the relevant detail, length and ambiguity of guidance, and keeping track with updates. The main providers of such information are NALC; ChALC and the Society of Local Council Clerks (SLCC). Although there were reports of differing information, on examination it was the same - although the presentation was different. This is something for the organisations themselves to consider for the future.

- We found that when major changes were announced it took about a week for the detailed guidance to be issued and there seemed to be an expectation that the Council knew all the details before the announcements.

- It initially took a couple of virtual meetings to discuss the various guidelines and how to adopt them. After that it was notices in place signage and clear communication to all involved. Everyone really did work for the greater good.
- The frequency of updates was a challenge but as the Clerk had delegated powers for hall reopening, measures could still be taken between council meetings Virtual meetings became productive once we fathomed the software. Etiquette was interesting at times.
- Yes. Lack of guidance on meetings once the regulations permitting remote meetings expired during lockdown. This was very poor from Central Government and we were left trying to operate in the face of conflicting advice

Was there an increase in requests/responsibilities for certain areas?

"This has been our area of impact. More members of the public using rights of way, more litter being left, members of the public not necessarily familiar with the Countryside Code. More fly tipping whilst recycling centres have been closed"

Whilst under half of the responses reported an increase, there were three distinct areas highlighted, namely a growth in Litter, in Dog Waste and the expanded use of Public Rights of Way leading to more requests to keep them clear.

- During this time we noticed our playing field (once reopened) being used much more and the roads around the village became busier with parked cars from people travelling to our village from towns (some tens of miles away!) to use the network of footpaths. This led to some inconsiderate and inappropriate parking issues that the Council had to deal with. There was also a noticeable increase in litter and of groups of cyclists passing through the village.
- Yes, as we are a rural parish we saw an increase in the number of people enjoying the countryside. This entailed more traffic on the PROWs and at times we needed to ask CWaC to cut them back to allow for social distancing etc. This was in addition to the normal cutting schedule. The amount of dog fouling also increased in the early days of the pandemic as more people were at home but following publicity campaigns and the setting up of a resident advisory panel, things have improved again. We also created the 'Bridging the Gap' initiative which pulled together dozens of volunteers. They carried out numerous activities from delivering food to the elderly and vulnerable to undertaking pastoral work with those who required it. This took quite a lot of organising.
- As we own land next to Pickmere Lake, we have experienced very serious problems of hundreds of visitors to the lake during the first lockdown (when other recreational facilities were closed), and now Pickmere Lake is 'on the map' again we are getting many more visitors to the lake especially in good weather than we did pre-lockdown – although there are no toilet etc facilities there nor much parking provision. We have had continuing liaison with police and district council but the problems remain.
- Yes, hugely! Everyone is now very aware of the PROW's in our area (which is great!) but there has been a huge increase in the residents who are requesting that they are cleared or that hedges are cut back etc. Likewise, Litter has increased hugely. However, the great news is that our litter picking volunteers has also increased hugely (people looking for things to do during Lockdown that felt useful) so that is one good thing to come from Covid.

Some additional comments

- There has been much to consider and the everchanging rules have at times been hard to keep up with. It's disappointing that although many rules have been relaxed, the cleaning regimes and rules have not. This is very frustrating and difficult to manage given that other hirers in the area seem to be relaxing their rules and not maintaining their cleaning regulations in line with the Govt. guidance.
- Our Parish Council is small and by definition lacks resilience. There is only one part time employee and so the likelihood of adverse consequences for the Parish Council resulting from Covid is high and the impact would be significant.
- The main problem was the fact that there was no compatibility between agencies for online meetings. CWaC Members were unable to access our PC meetings. We found that the police could not access any online meeting that they had not originated and the same seemed to apply to CWaC. What is needed is consistency and compatibility, where all agencies use the same online platform and can access each other's meetings. We went 18 months without our PCSO being able to attend online PC meetings.
- I think Covid has demonstrated the need for hybrid meetings and the use of technology in meetings. However, many councils don't have the funds, venues or knowledge to adapt and bring this to their residents and more guidance and support would be wonderful.
- The move to online meetings was technically interesting in a rural parish where some parts have very poor Internet and Mobile Phone coverage. However, we managed to get around most problems. The government grants that we managed to successfully apply for made all the difference in allowing the community buildings to survive the closures.
- Our council stepped up. A local group was set up with council involvement and financial support, to ensure local vulnerable residents received shopping, prescriptions and put together a leaflet that was delivered to all houses with details of shops and restaurants that were offering delivery services. Councillors that live alone clearly struggled with not meeting people. They would speak more regularly and for longer on the phone, wanting and needing company and conversation.

Recommendations

It is proposed that the following actions are given consideration, developed and implemented: -

- Coordination of improved and more timely guidance aimed at local councils
- Explore how to improve compatible online systems for meetings between various agencies
- Increased access to mental health support for local council staff and vulnerable councillors
- Support to improve communication and responses from third party suppliers/principal authorities
- Ongoing development of virtual meeting skills and support for hybrid meetings/virtual meeting
- Support for volunteer development and management
- Partnerships with PROW Teams, and resourcing local councils to maintain Rights of Way

Appendix A - Participants

Responses were received from the following councils: -

Alsager	Hatherton and Walgherton	Newbold Astbury cum Moreton
Antrobus	Higher Hurdsfield	Peover Superior
Ashley	Holmes Chapel	Pickmere
Ashton Hayes and Horton cum Peel	Huntington	Plumley Toft & Bexton
Brereton	Ince	Sandymoor
Bunbury	Kettleshulme	Saughall and Shotwick Park
Calverley	Little Leigh	Somerford
Carrington	Lower Peover	Stoke and Hurleston
Cholmondeston and Wettenhall	Lymm	Styal
Darnhall	Malpas	Tiverton and Tilstone Fearnall
Davenham	Marbury and District	Utkinton
Goostrey	Mere	Walton
Grappenhall and Thelwall	Mobberley	Wincham
Great Budworth	Mottram St Andrew	Winsford
Handley and District	Neston Town Council	Worleston and District
Hartford	Nether Alderley	

PUBLIC PATH DIVERSION ORDER

TOWN AND COUNTRY PLANNING ACT 1990 SECTION 257

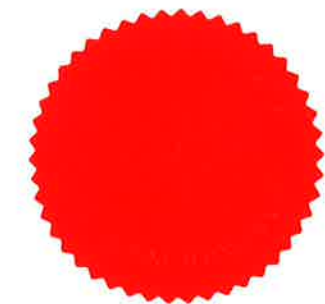
THE CHESHIRE WEST AND CHESTER BOROUGH COUNCIL (PUBLIC FOOTPATH 5 (PART) DUDDON) PUBLIC PATH DIVERSION ORDER 2021

This Order is made by Cheshire West and Chester Borough Council ("the Authority") under Section 257 of the Town and Country Planning Act 1990 ("the 1990 Act") because it is satisfied that it is necessary to divert the footpath to which this Order relates in order to enable development to be carried out in accordance with planning permission granted under Part III of the 1990 Act namely: Chester West and Chester Council Application 21/00475/FUL for construction of a holiday lodge

BY THIS ORDER:

1. The Public Footpath over the land situate in Duddon and shown by a bold black line on the plan contained in this Order and described in Part 1 of the Schedule to this Order ("the Schedule") shall be diverted as provided below
2. There shall be created to the reasonable satisfaction of the Authority an alternative highway for use as a replacement for the said footpath as provided in Part 2 of the Schedule and shown by bold black dashes on the attached plan
3. The diversion of the footpath shall have effect on the date on which the Authority certifies that the terms of Article 2 have been complied with.
4. Where immediately before the date on which the footpath is diverted there is apparatus under, in, on, over along or across it belonging to the statutory undertakers for the purpose of carrying on their undertaking, the undertakers shall continue to have the same rights in respect of the apparatus as they then had.
5. This Order shall be cited as "The Cheshire West and Chester Borough Council (Public Footpath 5 (part) Duddon) Public Path Diversion Order 2021"

THE COMMON SEAL OF CHESHIRE
WEST AND CHESTER BOROUGH
COUNCIL was hereunto
affixed this fourth day of November Two Thousand
and twenty one in the presence of:-



Authorised Signatory

SCHEDULE

PART 1

Description of site of existing Path or Way to be diverted

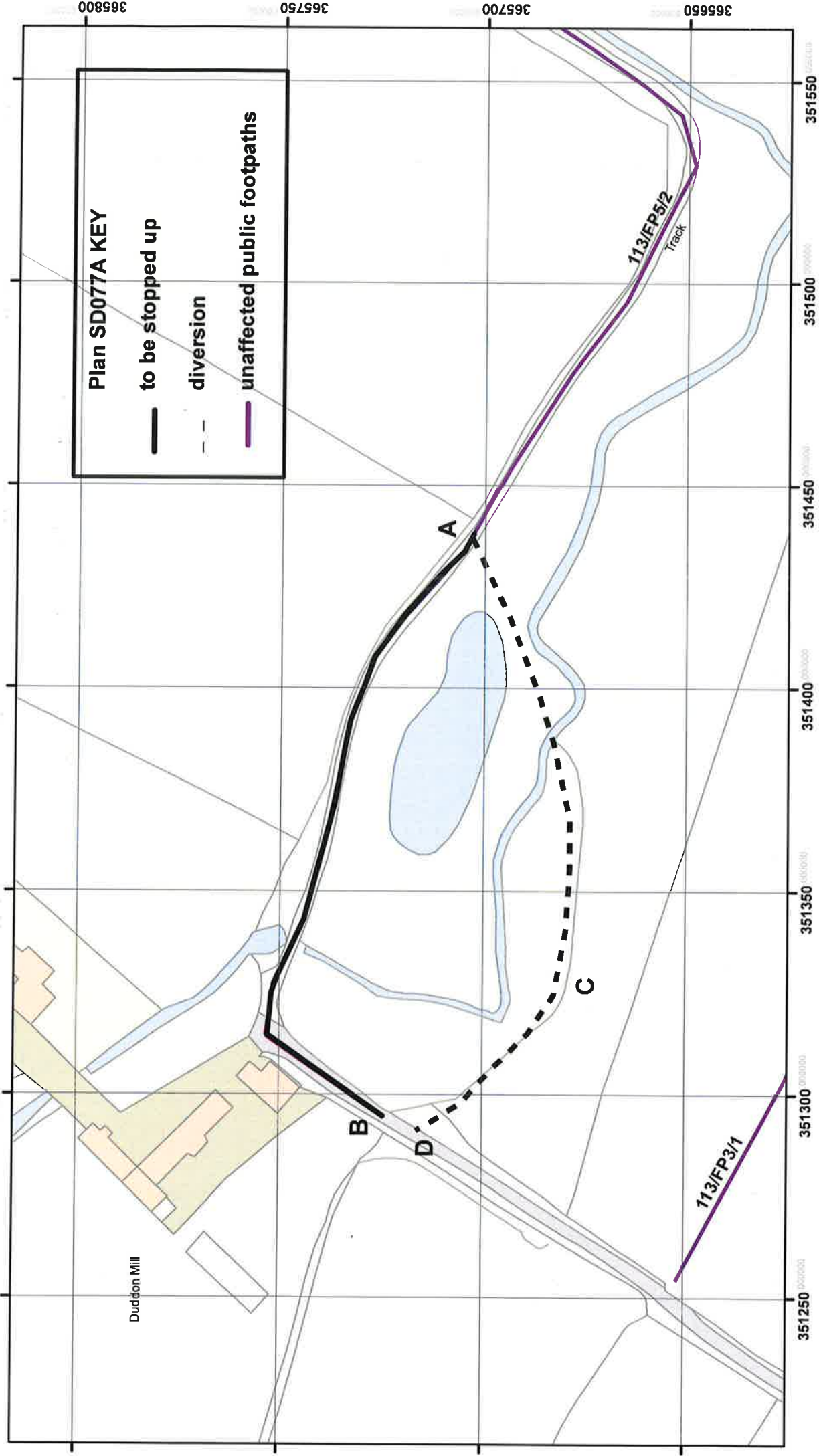
That length of Public Footpath 5 in the parish of Duddon commencing on the existing footpath at OS grid reference SJ 51437 65703 (point A on Plan No SD077A) running in a generally westerly then south west southerly direction for a distance of approximately 170 metres to OS grid reference SJ 51293 65725 (point B on Plan No SD077A) to the termination of Mill Lane (UX1091) as indicated by a solid black line between points A-B on Plan No SD077A
A total distance of approximately 170 metres

PART 2

Description of site of new Path or Way

A public footpath in the Parish of Duddon commencing at OS grid reference SJ 51437 65703 (point A on Plan No SD077A) and running in a generally south westerly direction for approximately 112 metres to OS grid reference SJ 51326 65683 (point C on Plan SD077A) then running in a generally north westerly direction for approximately 52 metres to OS grid reference SJ 51291 65716 on Mill Lane (UX1091) (point C on Plan SD077A) as indicated by a broken black line between points A-C-D on Plan No SD077A.

A total distance of approximately 164 metres. The footpath crosses a culvert at OS grid reference SJ 51387 65683. The footpath running between points A-C-D on Plan No SD077A is 2 metres wide throughout.



**Town and Country Planning Act 1990 Section 257
The Cheshire West and Chester Borough Council
(Public Footpath 5 (part) Duddon) Public Path Diversion Order 2021**

CSB



1:1,250



TOWN AND COUNTRY PLANNING ACT 1990 S257
THE CHESHIRE WEST AND CHESTER BOROUGH COUNCIL (PUBLIC FOOTPATH 5 (PART)
DUDDON) PUBLIC PATH DIVERSION ORDER 2021

Statement of Reasons for making the order

Under the Town and Country Planning Act 1990, the Council has the power to make an order to extinguish or divert public rights of way. A notice that such an order has been made has to be advertised in the local press and at the ends of the path affected. This provides an opportunity for objections or representations to be made to the proposed change.

The Cheshire West and Chester Borough Council have made an order to divert part of Public Footpath 5 Duddon. This statement has been prepared to explain various aspects of the Order.

THIS STATEMENT DOES NOT FORM PART OF THE ORDER

1. Planning permission was granted by Cheshire West and Chester Council under planning reference 21/00432/FUL, for construction of a wooden holiday lodge. The planning application can be viewed through the council website planning portal:
www.cheshirewestandchester.gov.uk/planning
2. The permitted development will involve the construction of a new wooden holiday lodge which for convenience and setting is to be built overlooking a pond close to the homestead. The building will be situated adjacent to the current line of the footpath. A diversion of the footpath is required for privacy and security of the development.
3. The decision of the Highway Commissioner to make the Order was made on 20 October 2021. The report can be viewed online at the following address:
<https://www.cheshirewestandchester.gov.uk/residents/transport-and-roads/public-rights-of-way/mapping-the-network/town-and-country-planning-act-1990.aspx>
4. The section of footpath to be diverted is approximately 170 metres long and the diversion route is 164 metres long. The current route runs over an unmetalled and gravelled track; the diversion route also runs over an unmetalled track.
5. The current route runs into the homestead yard and the diversion will divert the footpath before the yard so the public do not enter the area of the yard. The new route will run over a storm culvert which carries the Willington Brook, and will be the maintenance responsibility of the landowner. The new route has been created and will be shared as an existing agricultural access.
6. The merits of the planning application are not under consideration with this Order.
7. The diversion will come into operation only on the date of completion of the Article 2 certificate of satisfaction. The original way will only be stopped up on the date on which the Council completes the Article 2 certificate.
8. Making and advertising of the Order simply provides an opportunity for objectors or representations to be made in writing to the Highway Commissioner, PROW, Highway Office, Guilden Sutton Lane, Guilden Sutton CH3 7EX within 28 days of the date of Notice of the Order.

From: Planning Policy (West) <spatialplanning@cheshirewestandchester.gov.uk>
Sent: 15 November 2021 11:07
To: Planning Policy (West)
Subject: Revision of the Parking Standards Supplementary Planning Document

Dear Sir/Madam

A draft revision of the Parking Standards Supplementary Planning Document (SPD) has been prepared for consultation between 15 November 2021 and 13 December 2021.

The revised SPD brings the current document in line with the Local Plan (Part Two). The changes provide improved guidance on the provision of cycle parking and includes technical changes to better reflect the recently amended Use Classes Order and the latest advice for electric vehicle charging points.

We would welcome any comments which you may wish to make on the revised SPD. Comments received by 13 December 2021 will be considered by the Council before the document is finalised and adopted.

To read the document and submit comments, please see our consultation portal at:
<https://consult.cheshirewestandchester.gov.uk/kse/event/36566>.

If required, paper copies are located in the Council's Wyvern House and Civic Way receptions, Storyhouse in Chester and also in the Council's mobile library which covers the rural areas of the borough. Customers without access to a PC can view the documents online in their local library (free of charge to library members). Alternatively please contact the Planning Policy team for assistance.

Comments can be made online until 23:59 on Monday 13 December 2021 (you will need to login to submit comments – if you need any assistance with this please contact us by emailing planningpolicy@cheshirewestandchester.gov.uk or telephone 01244 973887).

Alternatively, we can accept written comments:

- by email to planningpolicy@cheshirewestandchester.gov.uk or
- by post to Planning Policy, Cheshire West and Chester Council, 4 Civic Way, Ellesmere Port, CH65 0BE.

All comments must be received by Monday 13 December 2021.

If you would like any further information please do not hesitate to contact me.

Yours sincerely,

Ben McLachlan
Planning Policy Officer

Consultation Portal: <https://consult.cheshirewestandchester.gov.uk/portal>

Planning Policy Team
Places Strategy
Cheshire West and Chester Council

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