

CAMELFORD TOWN COUNCIL

Town Clerk: Esther Greig, BA (Hons) CiLCA
Town Hall
Market Place
Camelford
Cornwall

PL32 9PD

01840 212880
clerk@camelford-tc.gov.uk
www.camelford-tc.gov.uk

Ordinary Council Meeting – 19th April 2022

Minutes of the Ordinary Meeting of the Council, held at Town Hall.

1. To note Councillors present

Cllr Rotchell (Mayor) opened the meeting at 7.00pm with 5 other Councillors present: Cllrs Bond, Burgis, Coombes, Elford, Hewlett. 22/205

2. To receive Apologies for absence with reasons

Cllrs Ackroyd-Johnson, Grigg, Scawn Shaw, Thomson - personal.

It was **resolved** to accept the apologies

Proposed: Cllr Coombes Seconded: Cllr Elford unan 22/206

3. To receive Declarations of Interest & Approve Dispensations

None 22/207

4. Public question time (15 minutes allowed for this)

1 member of the public attended. Cllr Jordan noted that County Hall flew Ukraine flag – it was stolen over the weekend not taken down. Most people sympathetic to this cause. Debate whether 16 and 17 years old should have the vote. He would like feedback on Mayor/Leader issue for CC. is this for Cornwall Council to decide or to be put to public referendum – would like some feedback. Cllr Rotchell suggested item for next agenda for a formal position from the Council. 22/208

5. To receive and approve the Minutes of:

It was **resolved** to approve the Ordinary Meeting 7th April 2022

Proposed: Cllr Bond Seconded: Cllr Coombes 3-0 (2 abs) 22/209

Cllrs Rotchell, Burgis, Hewlett, Coombes requested to bring it back item on enforcement at Clease CP for further discussion. Next agenda

6. To receive Clerk's report

Matters arising from the Minutes. Clease CP – transfer has completed, Cllr Shaw has noticed an issue with the new surface which is being investigated. Utilities that Cllr Shaw queried last meeting – quarterly water bill at OCM; of the £55, about £10 is usage and balance is standing charge. Zip wire has broken again – same issue as previous. 22/210

7. Planning

a. Any late applications will be discussed under this section.

PA22/02159. 4 Chapel Street. Mrs Sally Parsloe. Works to tree within Camelford CA namely to reduce height of Spruce (T1) by appx 5m. Cllr Hewlett note it was maintenance.

It was **resolved** to **No Objection**

Proposed: Cllr Bond Seconded: Hewlett unan 22/211

8. Portfolio Reports

a. Mayor's Report – Cllr Rotchell noted attendance at; Estates and properties meeting and park walk, Strategic, due to annual leave and sickness covered library. 16th Easter book reading and an appearance from the Easter bunny. Proclamation for Jubilee translated into Cornish and written phonetically. 22/212

b Camelford Network Panel Report – Cllr Hewlett noted report from Police. Quite pointed - that the announcement of 20k new officers in the next 3 years but noted need 56 in Cornwall to maintain current level – Camelford staffing will be uplifted in May with another member of staff. Whole service struggling with Covid absences and annual leave. Crime 22% down year on year in this area but cybercrime is up everywhere. Scott Bennett presented from Veor - noted Dr Pandi is now permanent member of staff, but out growing accommodation. Dr Nash on maternity leave. Exciting news 'soon'. Opening a dispensary in Delabole soon. Nigel Blackler updated on bypass - still hopeful, silence from Westminster is deafening. Nigel has left CC, so it's now down to area MP. Costs for the build are sky rocketing. Local contribution is 15%. CC has allocated roads budget per councillor not per network so getting £20k per year for 4 years. Schemes for this year Boscastle traffic restrictions, Trethevy inappropriate parking, dangerous T junction on B3314. Next meeting 24th May - AGM, priorities. Clerk asked for deadline date for Highways EOI 22/213

c. Camelford Hall – Cllr Bond noted trustees meeting decided to have new front doors fitted on the hall, some contention on how contractor was decided. Cooking facilities in the kitchen – replacement, putting hire charges up. Been about 10 years since the costs increased. Financially sound. Short meeting. 22/214

9. Correspondence

a. Email from resident – regarding behaviour at OCM and Clerk response. **Noted.** 22/215
Cllr Bond noted Clerk to request Police have a higher presence of an evening. Cllr Hewlett noted that Police respond to issues being reported. That's how Police allocate resources. All incidents should be reported on 101.

b. Email from resident – regarding bench plinths in Enfield Park and Clerk response. **Noted** E&P to discuss. 22/216

c. CC – Climate Emergency DPD hearings. **Noted** 22/217

10. Agenda Items

a. The Strategic Working Group Meeting minutes were **noted.** 22/218
i. Cllr Rotchell noted meetings lasting less than 90 minutes; and other items within the Strategic minutes. Cllr Burgis noted CTC had one meeting per month previously, the amount of work became greater and meetings were very long. Maybe 2 meetings a month are more than what is necessary at the moment. Cllr Rotchell noted that its not doubling the work – same items on the agenda. Cllr Hewlett noted because of phosphate issue not much planning– one item of planning today and its maintenance on a tree. This may change in the future. Clerk note that it is never usually an issue to get a consultee response deadline extension. Could review the meetings length in 6 months' time. Committees can decide on recommendations for delegated authority. Clerk noted some functions of full council cannot be delegated to committees.

It was **resolved** that for 6 months FC frequency and Committees for 2022-23 would be:

- One Ordinary meeting per month – 3rd Tuesday of each month
- One Annual meeting per year – 1st Thursday in May.
- Quarterly meetings Staffing and Finance Committee (amalgamated) – with delegated authority to recruit.
- 6 weekly meetings Estates and Properties Committee
- 6 yearly meetings for Events and Strategic Committees respectively.

Once budget agreed by FC for each committee, Chair of committee and CTC Clerk to agree items as per financial regulations. Chair of Finance Committee to audit invoices monthly. FC to authorise accounts outstanding for payment as usual.

To be reviewed in November

Proposed: Cllr Hewlett **Seconded: Cllr Burgis** **4-0 (2 abs)** **22/219**

b. The Clerks' achievement of being awarded Principle of the Society for Local Council Clerks was **noted.** Record thanks and congratulations 22/220

c. The Scout hut meeting actions and potential expenditure required was **discussed.** Clerk outlined actions. Cllr Hewlett noted her experience of the hut – it was a life expired building when Youth Club left it – skirt around the bottom of the hut was a maintenance issue every year – therefore ongoing maintenance for the Scouts. Railings - CTC responsibility would have been put in 5 years ago if CTC had known that Scouts would be staying. Scouts have to acknowledge that the hut is falling apart. Cllr Coombes asked who owns the building? Cllr Hewlett sent letter from Youth Club gifting it to

Scouts. The building came from the Gaia centre – site office. When the cladding that was put on the contractors were surprised it was still standing; the cladding was put on to keep it together in the wind - installed 8 years + ago with an approximate 10-year life span. The front ramp is adjacent to the building – difficult to avoid cladding – damage is being caused to outside of the building – that bit is where the railing would prevent that from happening. The rest is due to the building being way past its sell by date and can't be attributed to CTC. Underneath – has always been a problem. Need to be very careful what CTC takes responsibility for. Scouts need a new building – got to keep this one going and they do a good job. CTC has a responsibility to stop the damage. Office have been trying to get 3 quotes for a month; Steel online only one received.

It was **resolved** to instruct Steel Online – option 2 + side railing.

Proposed: Cllr Coombes Seconded: Cllr Elford Unan 22/221

Cllr Elford noted needing mental health help for women and teenagers. Cllr Rotchell noted that suicide rate is 3 times higher in Cornwall for men than the rest of UK. Not aware of other groups. Cllr Rotchell will research availability of other organisations for women and teens.

11. Accounts

a. Balances at 11th April 2022 were **noted**

Current Account	£150,017.21		
Tracker Account	£51,428.50		
NS&I	£42,487.74		
CCLA	£80,000.00		22/222

b. It was **resolved** to authorise the payments of Accounts Outstanding

Staff	April Wages & expenses	BACS	£9,368.67
HMRC	April Tax & NI	BACS	£2,527.74
Cornwall Pensions	April Pension contributions	BACS	£2,865.80
SLCC	Management in Action conference	BACS	£48.00
All in One Building	OCM boundary fencing	BACS	£696.00
Spar	Office supplies	Debit	£8.94
Street Games UK	Skate board training – Youth Worker	Debit	£200.00
H3G	Youth worker mobile	DD	£18.00
Smart window cleaning	Town Hall	BACS	£25.00
Jackson Lift Group	Annual maintenance contract	BACS	£1764.00
Camelford Hardware store	Maintenance supplies	BACS	£159.37
Tindle Newspapers Cornwall	Advertisement for car parking order	BACS	£201.60
Trophiesplusmedals	Jubilee Pins	Debit	£356.00
Amazon	Post Office	Debit	£20.59
Pennon	Town Hall Water	DD	£22.50
Plusnet	office broadband	DD	£27.64
Screwfix	Maintenance supplies	Debit	£28.64
Southern Electric	Cleas CP	DD	£26.88
Cornwall Council	Business rates – Churchfield CP	DD	£445.10
Cornwall Council	Business rates – Town Hall	DD	£322.60
Cornwall Council	Business rates – Park Store	DD	£53.28
Pennon	Public Toilets Water	DD	£42.50
CloudyIT	Balance office computer 2021-22	DD	£47.65
SWALEC	Public Toilets Electric	DD	£285.87
Enervo	Street light maintenance	DD	£64.80
Camelot Garage	Fuel or maintenance	BACS	£100.53
Positive Energy	Town Hall Electricity	DD	£126.02
		TOTAL	£19,863.72

Proposed: Cllr Bond Seconded: Cllr Burgis unan 22/223

Income was **noted**

Cornwall Council	Precept	AC	£143,127.50
Cornwall Council	Council Tax Support Grant	AC	£2,566.17
Cornwall Council	CIL payment	AC	£1815.73
		TOTAL	£147,509.40

22/224

12. To note items for 5th May 2022 Agenda.

Annual Meeting – Mayor, deputy, committees and policies. Separate note for EOI – by 27th May.

The Mayor closed the meeting at 7.56 pm

Chair's Signature.....⁴

Dated.....

2022

Council Meetings

January

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30	31					

February

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March

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April

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May

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June

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31						

August

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September

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October

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November

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December

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 **Full Council**

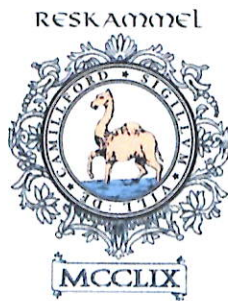
 **Finance & Staffing - 10am Fridays**
Audit, Insurance, Budget

 **SED 10am or 7pm Mondays**
Strategic and Economic Development

 **Events 7pm Wednesdays**

 **Estates and Properties - 10am Fridays**
Playareas, OCM, Enfield Park, Car park, Cemetery, Allotments, Camelford Hall.

 **APM / Budget discussion**



Pay Policy Statement 2022-23

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1. Introduction

This pay policy statement describes the Council's policies that relate to the pay of its workforce, particularly its senior officers and its lowest paid workers. This will be approved by Full Council at its next meeting in 2021.

2. Purpose and aim of the policy statement

This document fulfils the requirement of the Localism Act 2011 that local authorities prepare and publish a pay policy statement for each financial year. The pay policy statement is intended to provide sufficient information about pay policy to enable local taxpayers to reach an informed view about local decisions on all aspects of remuneration for relevant employees. It also sets the context for the numerical information that is published by the Council under Local Government Transparency Code 2015 and by The Accounts and Audit (England) Regulations 2011.

3. Policy statement

The Council is committed to transparent, fair and equitable pay and reward arrangements that provide value for money and enable the recruitment and retention of employees with the skills and motivation to deliver high quality services for Cornwall and its communities. The policies that support these objectives are summarised in section 5.

4. Scope

The pay policy statement describes the pay arrangements that apply to the Council's senior and lowest paid employees. The senior employee is the

Council's Clerk and Responsible Financial Officer. The Council's lowest paid employees are those whose terms and conditions of employment are established by the National Joint Council for Local Government Services and amended through local collective agreements from time to time. The Council's lowest paid employees aged over 25 receive a salary equivalent to the minimum of spinal column point 1 on the National Association of Local Councils pay structure. The Council will honour the Living Wage Foundation Living Wage as its pay structure minimum. This will mean that its lowest paid employees will be paid £9.27 per hour (SCP 1) with effect from 1 July 2017.

5. Policy details

The policies set out below apply to the Council's senior officers and its lowest paid employees unless otherwise stated.

5.1 Pay structure

The Council's pay structure for the relevant employees consists of 8 job roles with salary point and ranges. Grades are allocated to roles through a process of job evaluation which establishes the relative value of different roles. Employees are appointed to the minimum of the salary range for the job unless there is a substantial reason for making an exception, for example to secure the appointment of a candidate of the right calibre.

The Council uses the NALC and SLCC recommended salary scales. In exceptional circumstances, for example for retention reasons, employees may be awarded accelerated salary progression at the discretion of the Council.

The Council's Staffing Committee is responsible for, amongst other things, recommending the remuneration of the Clerk. Further details on the responsibilities of Staffing Committee are set out in its terms of reference which are available on the Council's office.

Where an employee is promoted or regraded to a higher grade, they should receive an immediate pay increase.

The Council has agreed that it will implement the outcome of national pay negotiations on pay and make appropriate adjustments to its pay structure.

The Council's pay structure creates the foundation for the relationship between the pay of all the roles within the scope of the pay policy statement.

5.2 Job evaluation

Job evaluation is used to determine the relative value of roles within the Council. Different elements within each role will accrue a number of job evaluation points. The total number of points accrued will determine the relevant grade for each role. The Council uses the National Association of Local Councils (NALC) Scheme and the NJC Green Book.

5.3 Market supplements

In exceptional circumstances, the Council may pay a market supplement in addition to the salary for a role where, in the absence of such a payment, it would not be possible to recruit and retain suitable employees. The value of the market supplement takes into account the labour market pay information for similar jobs. Any market supplements are reviewed on an annual basis and are varied or ceased as necessary according to the labour market evidence for the role in question.

5.4 Premium payments

The standard working week for employees within the scope of this policy statement is 37 hours, worked from Monday to Saturday. For some employees who are required to work outside the normal working week, a premium payment may be due. The premium payments which may be payable are set out below.

5.4.1 Overtime

Overtime is time worked beyond the standard (37 hours) or contracted working week. Overtime is only paid in circumstances where it is not practicable to grant compensatory time-off in lieu. All paid overtime is subject to authorisation in advance by the Clerk. Overtime is paid at plain time with the exception of emergency recall to work after 8pm which attracts a 50% plusage + mileage.

5.4.2 Work on public holidays

Work on public holidays is compensated by time-off in lieu.

5.5 Allowances

5.5.1 First aid allowances

Employees designated by the Council as recognised first aiders are entitled to a First Aid payment. An Addition SCP within the salary range is granted to full time employees designated as recognised first aiders provided that they maintain a current First Aid Certificate. In the case of part-time employees, a pro rata payment is made.

5.5.2 Professional fees

The Council pays the professional fees of employees where the Council's Staffing Committee determines that membership of a professional body is essential for the continuous professional development of an employee.

5.6 Business travel and expenses

Where employees are required to travel in the course of their duties, they are expected to determine the most appropriate form of transport taking into account the total cost, travel time and carbon emissions. The cheapest form of transport will normally be chosen unless the travel time is unreasonable. If there are two forms of transport with comparable costs, the transport with the lowest carbon emissions must be selected unless the travel time is unreasonable. If public transport is used, the cheapest travelling fare should be chosen, for example a monthly or annual season ticket. It is the Council's policy not to pay for first class travel.

5.6.1 Mileage allowances

Where employees use their own vehicles for business purposes, the following allowances will apply in each tax year 45p per mile for the first 10,000 miles, 25p per mile for each mile thereafter.

5.6.2 Subsistence payments

Employees may claim reimbursement of reasonable additional expenditure actually incurred whilst they are away from their normal place of work and unable to follow their usual arrangements. Such claims will normally be paid only in circumstances where employees are required to travel out of Cornwall and incur an overnight stay. Where it is agreed that the journey will be made in a single day, claims for

reasonable reimbursement for lunch and an evening meal will be considered. Reimbursement of all claims will only be paid on submission of a receipt for the expenditure incurred. All subsistence must be agreed by the Clerk for Staff, and by Full Council for the Clerk.

5.7 Pensions

The Council's policy is not to grant augmented benefits under the Local Government Pension Scheme except where it is essential to do so in order to facilitate a tangible and specific organisational benefit.

The Council's policy is not to contribute to any Shared Cost Additional Voluntary Contribution scheme.

5.8 Salary and pension payments

The Council does not exclude a person in receipt of a pension from another public sector organisation from applying for and being appointed to a job with the Council. The Council's primary concern is to appoint the best person for the job utilising an effective and fair recruitment and selection process. The Council's policy is to disregard any previous public sector retirement income as that is a matter for the relevant public sector pension fund.

5.9 Retirement

5.9.1 Early retirement

The Council's policy is not to allow employees to retire early with an unreduced pension unless a financial saving can be achieved within a period of no more than two years and there is a benefit to the service. However, from 1 April 2014, under the Local Government Pension Scheme Regulations, employees aged 55 or over have the ability to cease employment and draw a reduced pension.

5.9.2 Flexible retirement

The Council permits flexible retirement only where there is either a financial or operational benefit to the Council and where the employee's reduced level of earnings together with his or her pension does not exceed his or her pre-retirement earnings. In addition, the Council will not waive any actuarial reduction to an employee's pension benefits and any pension costs to the Council must be recovered within a two-year period.

5.10 Sickness

Employees are entitled to receive an allowance in accordance with the following scale:

During 1st - year of service	1 month's full pay and (after completing 4 months service) 2 months half pay
During 2nd - year of service	2 months full pay and 2 months half pay.
During 3rd - year of service	4 months full pay and 4 months half pay.
During 4th & 5th - year of service	5 months full pay and 5 months half pay.
After 5 years' service	6 months full pay and 6 months half pay.

N.B. For the purposes of calculating "half pay, the rate of pay for the agreed salary month will be used.

6. Pay Multiple

The "pay multiple" is defined as the ratio between the highest paid salary and the median full-time equivalent salary of the Council's workforce. The ratio is 1.64:1.

7. Consultation and engagement

The recognised trade unions representing the relevant employees within the scope of this pay policy statement have been consulted on the statement.

8. Performance and risk management

In accordance with the requirements of the Localism Act, this policy statement will be kept under review and, as a minimum, will be reviewed and updated on at least an annual basis to ensure an accurate pay policy statement is published ahead of each financial year. The annual review will be facilitated and coordinated by the Clerk

9. Communicating the policy

The Council will publish its pay policy statement on its website.

10. Changes to the policy

The Council may, at any time, by resolution of the Council, amend this pay policy statement.

11. Information and training

Further information relating to this pay policy statement can be obtained from the Clerk.

12. Evaluation and review

The pay policy statement will be subject to review by no later than 31/04/2023.

Prepared by
Esther Greig
Camelford Town Clerk and Responsible Financial Officer
25th April 2022

Annual Transparency Code Information 2022-23

Churchfield Carpark
 Annual Expenditure (2021-22) £18,539
 Annual Income £6,608
 Number of parking spaces 133
 Number of free parking spaces 133 free for 2 hours

Cleas car aprk
 Annual Expenditure (2021-22) £0
 Annual Income £0
 Number of parking spaces 54
 Number of free parking spaces 54

Salaries

No member of CTC staff earns more than £50,000
 Pay multiple/ratio 1.64:1

Pay policy Published in May 2022

Staff: Clerk and Responsible Financial Officer, Deputy Clerk, Maintenance and Grounds Manager, Senior Librarian, Library Assistant, Cleaner, Youth Worker.

Fraud

0 employees undertaking investigations and prosecutions of fraud
 0 professionally accredited counter fraud specialists
 £0 spent by CTC on the investigation and prosecution of fraud
 0 fraud cases investigated



Land	UPRN*	UAI**	Street	Postcode	Map ref	Ownership	Asset type	Valuation band£	Maintenance	Area
Enfield Park	10003297103	1	Market place	PL32 9PB	SX 10644/83895	freehold	land	500,000-999,999	£7,491	tbc
Churchfield car park	10003297094	2	Victoria Road	PL32 9PB	SX 10730/83895	freehold	land	100,000-299,999	£8,169	tbc
Cemetery and store	10093599728	3	Lanteglos	PL32 9RF	208930/82590	freehold	building	>50,000	£7701	14124m2
Public Toilets	100041026853	4	Market Place	PL32 9PB	SX 10650/83849	freehold	land	>50,000	£1,899	tbc
allotments	10093599729	5	Valley Truckle	PL32 9RT	209974/082431	leasehold	land	>50,000	£315	tbc
Old Cattle Market	tbc	6	Cleas Road	PL32 9QX	SX 10473/83536	Leasehold	land	100,000-299,999	n/a	tbc
Camelford Hall	Tbc	7	Cleas Meadows	PL32 9QX	SX 10423/84353	Freehold	Building	100,000-299,999	n/a	tbc
Cleas car park	10003296464	8	Cleas Meadows	PL32 9QX	SX 10429/83500	Freehold	land	100,000-299,999	n/a	2463m2

*Unique property reference number

**Unique asset identity

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
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 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

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.

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 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- 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.
- Do not send the external auditor any information not specifically requested. However, **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.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- 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 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
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', has an explanation been published?		
Section 2	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 2022 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**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

Annual Internal Audit Report 2021/22

CAMELFORD TOWN COUNCIL

www.camelford-tc.gov.uk/policies/

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

28/10/2021 09/03/2022 20/04/2022

Name of person who carried out the internal audit

S P HUDSON CPFA

Signature of person who carried out the internal audit

S. P. Hudson

Date

27/04/2022

*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 2021/22

We acknowledge as the members of:

CAMELFORD TOWN 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 2022, 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>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

and recorded as minute reference:

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

Chairman

Clerk

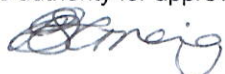
Section 2 – Accounting Statements 2021/22 for

CAMELFORD TOWN COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	101955	136053	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies	260197	262831	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	33815	372588	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4. (-) Staff costs	136918	145900	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.	
5. (-) Loan interest/capital repayments	9725	9725	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	113271	443596	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	136053	172251	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8. Total value of cash and short term investments	135676	99263	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets	699232	888548	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.	
10. Total borrowings	63851	151887.	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
				N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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



Date

27/04/2022.

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

as recorded in minute reference:

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

Section 3 – External Auditor’s Report and Certificate 2021/22

In respect of

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2021/22

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date



RURAL MARKET TOWN GROUP



RSN working with **nalc** in support of Rural Market Towns

Rural/ Market Town Group (RMTG)

WORKING TO ASSIST THE COUNCIL, AND THE RURAL SERVICES IN RESPECT OF YOUR RESIDENTS.

THE SERVICES WE WILL PROVIDE:

Town Promotion

- Promotion to relevant national organisations and policy makers of the importance of members Market and Rural Towns. Their history, their traditions, their markets, and their facilities are important features of the rural economies.
- Support an increased national profile of market towns.
- Work to persuade government that Market Towns are hub centres that provide key services to a wide rural hinterland area and therefore towns in rural areas should not be discounted from being eligible for specific funding pots because of their size.
- **Area Working** – The pattern of local area Market Town meetings is mixed across England. The group could explore this to see if there is any improvement in areas where meetings / joint working is not taking place currently and look at how liaison can take place between this national facing group and existing area arrangements.

Services Focused on Vulnerable People

- **Young People** – To facilitate work in key areas, members are encouraged to nominate a representative interested in young people in their area, who may be contacted to gather specific consultation throughout the year to support national campaigning.
- **The Elderly** – Again if you have a Councillor or staff member who works in or particular interest in this area of activity, we will welcome a nomination of a person with your Council who we can liaise with in relation to work in this area. We seek where we can, to outline the opportunities for people who are in vulnerable situations in Rural Towns.

Economic Development

- **Facilitating Member Networking on a National Economic Level** – through more joint working, networking with the goal of tackling most relevant rural challenges, seeking solutions and improvement.
- **Working with the National Centre for Rural Enterprise.** Annually the Centre will address Councillor Representatives about their work This session will include exploring whether the RMTG can contribute to work and research of the National Centre.
- **Area Profiles** – an Area Profile of your Principal County/Unitary Council issued once a year setting out key statistics in relation to the rural area. This will help to give the overall picture of their local area to help plan services and understand local issues. (February)

Information & Involvement

- **A Weekly Rural RSN Bulletin** which includes Rural News, Member Insight, Economic Profiling, Spotlights on Economy & Housing, Hinterland, Analysis & Commentary Pieces, Week in Parliament – Politics Roundup and more.
- **A Monthly RSN Funding Digest & Government Consultations** – with funding and grant opportunities, along with relevant Government Consultations related to rural areas.
- **A Rural/Market Town Group (RMTG) Newsletter** – specific newsletter every other month ('Market Town Round Up') highlighting latest relevant policy developments, showcasing useful member good practice examples, net zero information, and signposting members to relevant initiatives and funding opportunities.
- **Involvement in the RSN Consultation Programme** – this includes responding to Government Consultations, White Papers, Calls for Evidence and Select Committee Inquiries. In addition, the Group will help to develop the rural voice at a national level to ensure rural are properly represented. This would be in the form of our own surveys, calls for evidence and case studies. Some surveys will be on the most important topics that were highlighted by RMTG. (Various times throughout the year.)

RMTG Meetings and Joint Working

- **Meetings** – There will be a meeting for RMTG elected representatives twice a year, dedicated for best practice sharing, networking, and group discussions on most relevant rural topics. The Clerks Advisory Panel will also be invited to the Autumn meeting. (April, October) **RMTG Clerks Advisory Panel Meeting** – once a year a meeting for RMTG clerks dedicated for best practice sharing, networking, and group discussions on most relevant rural topics. (March). Possible annual meetings on Charter and Market Promotion.
- **Free Access to the full annual RSN Seminar Programme.** We run 9 seminars throughout the year and access is open to any Councillor Member - not just the nominated member. (Just one or two per member authority please.)
- Members of the RMTG will be able to purchase discounted access to sessions at the **National Rural Conference** subject to places being available.
- **Information Exchange** – A special RMTG Facebook area to facilitate

information exchange on a virtual basis.

Good Practice

- **RMTG Good Practice** – collecting, signposting, and informing members on good practice, relevant learning material on key policy areas, delivery challenges and opportunities for rural/market towns. We will operate an Information Exchange to allow members to do this across a series of areas.
- **Engagement and direct involvement in RSN Campaigns.**



Minutes of the Finance Working group meeting – Friday 21st January 2021

1. Members present and apologies were **noted**

Cllrs; Rotchell, Burgis. Esther Greig – Clerk.

Apologies; Cllrs Shaw, Coombes, Grigg.

Cllr Rotchell took the chair.

2. Clerk's report Q4 budget to expenditure was **received**

Overall, spending was within budget

Accommodation costs centre over due to large electricity bill.

Administration under budget – potential £7,100 to move to an EMR

Car parks under budget - £5k to EMR savings for resurfacing Churchfield as planned, but £5.2 expenditure expected soon for balance of Clease transfer – must go into an EMR – legal fees, signage, invoice from CC.

Community – within budget. under spend on events due to TCRF/Hall for Cornwall funding counter balance with reusable cups purchase and Visit Camelford analytics.

Parks and recreation under budget. Path and river bank repair covered within the PWLB loan and CTC original budget. Skatepark – still have £21k of expenditure that will go into an EMR for spend in Q1. Play area – gym service and basket swing wet pour to be removed £2.5k to an EMR to complete these works.

Town maintenance under budget due to water refund (offsets electricity overspend on accommodation).

Town Services. Unbudgeted bracken cutting costs have caused cemetery maintenance to overspend £900, but Cemetery business rates savings of £2600

Cllr Rotchell noted prudent with taxpayers' money – spending within budget. Proving prudence etc. with Quality Status. Clerk producing an annual report: will include these details. To be included at the Annual Parish Meeting too.

3. Q4 internal control – Cllr Coombes.

4. OCM phase 2 budget. Clerk talked through OCM cash-flow. Within original budgets, although some items have changed and extra things have been needed. The steel railings will use up the café fit out budget, leaving approx. £1k for artwork/noticeboard.

5. Fixed Assets – Clerk talked through spreadsheet. Approx. £900k assets including Hall and Park (at a £1 each...) Clerks needs to assess insurance schedule to ensure correctly covered. Van was discussed – to assess economic viability yearly. Assets coming to end of natural life – play equipment bought in 2009 – tower, seesaw, but basket swing gone already. Need to assess how these will be replaced in the Autumn.

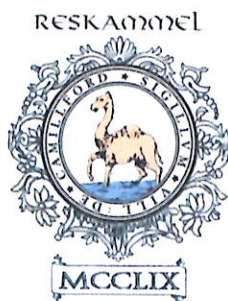
6. Accounting Statement – draft (AGAR). Clerk noted end of year work is almost complete. One transaction to be amended on the system in order for everything to balance.

7. Ear-marked reserves. Clerk noted end of year balance £179k and VAT reclaim/Welcome back funding £86k - £265k. Clerk talked through 21-22 EMR positions and potential start of 22-23 - £79,498. So general reserve £185.5k – over 50% precept/within statutory parameters. Discussed the £8k underspend in Administration. Could be used for tech for Councillors or street lighting? Both projects were discussed for the budget 22-23 and were cut out to reduce 22-23 expenditure. Clerk to get quotes from Cloudy IT, existing 2 of 3 Cllr laptops could be reused by DC and YW.

8. Utilities for OCM. Cllr Coombes and Shaw were delegated authority by Council; but not in attendance. Tariffs are changing daily. Noted that only 4 providers offering green tariffs. More expensive than standard tariffs. CTC has resolved to contract with green tariffs. Discussed length of contract; broker recommended a 24-month tariff as prices likely to be high for 18 months +. Standing charges have increased substantially since the

cap was removed for businesses. Settled on SSE 24 months. **Post meeting note – that tariff was withdrawn so contracted with British Gas.

9. Items for next meeting
Q1 expenditure to budget.
Investments.



CAMELFORD TOWN COUNCIL

Town Clerk: Esther Greig BA (hons), CiLCA.

Town Hall
Market Place
Camelford
Cornwall
PL32 9PD

01840 212880
clerk@camelford-tc.gov.uk
www.camelford-tc.gov.uk

End of Year Q4 Finance Report April 2022

Contents

1. Q4 Summary
2. Income
3. Expenditure

1. Summary

Accounting statement figures:

Income £635,419. Expenditure £599,220.

Year end balances

Total funds	31.3.22	179,253.76
Barclays current		5,256.89
Barclays tracker		51,423.38
NS&I		42,483.49
CCLA		80,000.00
Library Float		90.00

EMR - projects	1st April 2021	31st March 2022	1st April 2022
NDP	1679	1679	1679
Cemetery	11225	11225	11225
Skatepark	13200	13200	26443
Lift - control panel	12656	12656	14154
Events - jubilee	3500	3500	3500
Window secondary glazing	1073	1073	1073
Churchfield resurfacing	5000	5000	10000
Allotments	1897	1897	1897
C Chest	400	0	
IT	3500	0	
CIL			1816
Cleas CP			5211
Play areas			2500
	54130	50230	79498

2. Income

£16k under for grants as Welcome Back Funding will be repaid in May 2022. VAT reclaim is £69.6k – chasing HMRC (seems to be an internal system error).

<u>Income</u>	Budget	Actual	
Precept	262831	262831	
CTS Grant	10830	10830.19	
Grants and Donations	72020	54246	
Income - Car Park	6500	6607.72	
Footpath Grant	719	714.2	
Allotment Rent	1250	1342.5	
Other Income	94711.75	95625.9	
OCM Phase 2 Grants	190000	187315.17	
Interest - Bank	3000	2912.1	
CIL PA20/05739	2936	1815.73	
	644798	624240	96.8%
Refunds/VAT etc.		12,998.41	

2. Expenditure

As expected, £602,424. but some projects will continue over year end leaving underspend in budget lines that need to be put in ear-marked reserves (EMR) for when invoices arrive in April/May 2022.

<u>Accommodation</u>	Budget	Actual	
Office Rent	5950	5969.36	
Rates and Utilities	6850	7875.85	
Building Operations	900	862.54	
Lift	3000	1502	
Building Modifications	0	0	
	16700	16209.75	97%

Balance of lift budget line to EMR for control panel replacement.

<u>Administration</u>	Budget	Actual	
Salaries	153000	145900.39	
Staff Mileage	500	448.45	
Councillor Mileage	300	44.1	
Training	2000	2243.58	
Mayors Allowance	650	300.57	
Bank Charges	200	191.14	
Audit	1650	1810	
Insurance	2600	2727.93	
Office Supplies	2000	3288.13	
Telephone/Broadband	800	1026.09	
Legal Expenses	2000	0	
IT and Support	6750	6766.83	
CTC Website	750	491.25	
COVID-19	0.01	0	
Subscriptions	1455	1509.22	
Elections	0.01	255	
	174655.02	167002.68	95.6%

Staff budget under by £7.1k and can be considered for an EMR

<u>Car Parks</u>	Budget	Actual	
Churchfield Car Park Maintenance	9750	4672.95	
Cleaze Car Park Maintenance	19060	14690.12	
PWLB Loan Repayment - Car Park	9725	9724.84	
Car Park Rates	4650	4441.1	
	43185	33529	77.6%

Churchfield CP - £5k to EMR for future resurfacing. Cleaze CP - £5211 to EMR for outstanding expenditure for legals/signs etc. This would have brought expenditure slightly over budget at **101.3%**

<u>Community</u>	Budget	Actual	
Events	7250	5823.46	
Christmas Lights	4000	3652.08	
Defibrillator	350	320	
Fireworks	4000	4000	
Leisure Centre Grant	3000	3000	
GPC Grants	5900	5250	
Marketing	56000	56028.6	
Visit Camelford Website	0.01	520	
	80500.01	78594.14	97.6%

Expenditure less than expected on events – Welcome back funding covered some of the expenditure that was planned.

<u>Parks and Recreation</u>	Budget	Actual	
Park/River Maintenance	101962	103925.49	
Skate Park	204119	186595.82	
Play Area	2850	341	
Rates and Utilities Store	800	359.28	
PWLB Repayment	9000	0	
	318731	291221	91.4%

Enfield Park project almost covered in budget line but path contractor was not VAT registered. £21,500 to EMR for outstanding expenditure on OCM (inc. refunds). £2.5k to EMR for play areas – gym service and basket swing removal.

<u>Town Maintenance</u>	Budget	Actual	
Public Toilets	3500	3409.57	
CCTV	500	386.5	
General Town Mainten.	5750	5375.33	
Refuse	2500	1929.98	
Vehicle Costs	2500	1802.16	
	14750	12903.54	87.5%

<u>Town Services</u>	Budget	Actual	
Allotment expenditure	500	791.48	
Cemetery Business Rates	3000	582.2	
Cemetery Maintenance	700	1560	
	4200	2933.68	69.8%

Cemetery maintenance overspend was due to unbudgeted bracken clearance, underspend of rates following closure of cemetery.



HUDSON ACCOUNTING LTD.
INTERIM INTERNAL AUDIT REPORT:
TO THE MEMBERS OF CAMELFORD TOWN COUNCIL
YEAR ENDED 31ST MARCH 2022.

ISSUE DATE: 27-Apr-22
ISSUED TO: TOWN CLERK

INTRODUCTION:

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.

Scope:

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return.

Any areas not covered at this interim stage will be included later in the year or during the final audit activity.

Approach:

Audit work is carried out in line with the Chartered Institute of Public Finance and Accountancy's

Internal Audit Standards and guidance issued by the National Association of Local Councils.

Where applicable we have included reference to 'proper practice' and the associated guidance as laid out in 'Governance & Accountability for Smaller Authorities in England' which is applicable to financial years from 1st April 2021.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed.

GENERAL COMMENTS:

We would like to thank the staff for their assistance and co-operation during the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

It should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

The review undertaken obtained a level of assurance which has allowed us to complete the Internal Audit Report element of the Annual Governance & Accountability Return with no qualifications, thus in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.

AUDIT COMMENTARY:

Items in **bold text** within the body of the report represent our findings in respect of the application of controls, text in *italics* represent suggested actions that fall short of being a formal recommendation or do not necessarily pertain to the application of internal controls.

Previous Recommendations

There are no previous recommendations outstanding.

Accounting Records

The accounts have been properly maintained throughout the year.

Payments

A sample of payments was tested to establish whether the spending decision, procurement process, certification and approval for payment were in line with Financial Regulations as well as ensuring that payments were supported by invoices, VAT was correctly accounted for, and payment controls were applied.

Payment

Further testing of payments made revealed no issues to report.

Grants

A sample of grants awarded was cross referenced to Member approvals and all were found to be in agreement.

Risk

Risk Assessment

The Council's Risk Management arrangements and risk assessment were reviewed in November 2021.

Insurance

The Fidelity Guarantee remains adequate at £500K.

Budgets

Setting

The 2022/23 budget and precept were properly approved by Full Council in /December 2021 following a robust process.

Monitoring

Quarterly budget monitoring reports have been provided to Council.

Adequacy of Reserves

After allowing for earmarked reserves of £42,030 the general reserve stands at £130,221; equating to 22% of gross expenditure which is just below generally accepted parameters.

However, this percentage is artificially low due to the large amount of one-off expenditure during the year.

Income

Systems were tested to ensure that suitable controls are in place to ensure that all income is received in a timely manner, that charges are correctly applied and that any cash received is promptly receipted and banked.

Grants

Significant grant funding has been received or secured and care must be taken to ensure that the associated conditions are met.

Car Parks

Carpark income is well controlled, and testing revealed no issues to report.

Loans

A PWLB loan application has been granted following a borrowing approval issued by the DCLG.

Interest

Investment income has been accurately reflected in the ledger.

VAT

In year Returns have been submitted and the year-end VAT position is accurately reflected in the accounts.

Assets

The asset register has been updated to reflect additions and disposals during the year and the total value of assets held is correctly disclosed in the AGAR.

Payroll

Testing of the February payroll revealed no issues to report.

Pay Award

The national pay award has been accurately implemented.

Bank Reconciliation

In year bank reconciliations have been regularly undertaken in a timely manner.

The year-end bank reconciliation was found to be accurate.

Accounting Statements

The accounts were produced on an income and expenditure basis and were in accord with underlying records.

Debtors and creditors were properly disclosed.