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Wildfell Close
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To all members of the Council, public and press

1 September 2014

There will be a meeting of the **Finance and General Purposes Committee** on **Tuesday 9 September 2014** at the Parish Office, Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m.

1. Apologies and non-attendance.

To receive apologies from members unable to attend.

2. Declaration of Interests, Dispensations, Predetermination or Lobbying.

Members are required to declare any interests, dispensations, predetermination or lobbying on items on this agenda. Members are reminded that changes to the Register of Interests should be notified to the Clerk.

3. Minutes of the meetings of 15 July 2014.

To consider the minutes of the meeting (previously circulated) and if in order to sign as a true record.

4. Matters Arising From the Minutes.

4.1 Minute 2669/5.2 overspend on code 132. Clerk report: The wrong code had been entered on a payment and this has been rectified. There is now £5.68 underspend.

4.2 Minute 2670/6.7 complaints form available to complete on website. This work is still outstanding.

Adjournment to enable members of the public to address the meeting.

5. Financial report.

5.1 Reconciliation of accounts report as at 1 September 2014 (pages 3-4).

5.2 Income/Expenditure report as at 1 September 2014, (pages 4-6).

5.3 Investment Bonds, see item 5.1 and report (page 6).

5.4 Cooperative Bank see report (pages 6-7)

6. Annual return for the financial year ended 31 March 2014.

To receive the external auditor certificate and opinion see report (pages 7-8).

7. 2015/2016 Draft Budget.

Members are asked to notify the parish office of any projects that they wish to have considered for inclusion in the draft budget. These will be considered at the November meeting of the committee.

8. Policy and procedures reviews.

8.1 Parish Councillor Audit form see report (pages 9-12).

8.2 Open and Accountable Local Government see report (pages 13-17).

9. Personnel matters.

TOIL, leave and leave/sickness cover.

11 Grant Requests.

Grant for Remembrance Day Wreath.

12 **Matters for Information.**

None.

13 **Date of Next Meeting.**

Tuesday 11 November 2014 at Beechen Hall, Wildfell Close, Walderslade commencing at 7.30 p.m. Items for the agenda must be with the parish office no later than 3 November.

Pauline Bowdery

Pauline Bowdery
Clerk to the Council.

Issues to be returned to agenda as they develop.

Note to all councillors: you are welcome to attend meetings of committees of which you are not a member but only committee members may vote.

**Supporting agenda papers for the Meeting of the Finance & General Purposes
Committee on Tuesday 9 September 2014.**

The Chairman will assume that these have been read prior to the meeting.

Councillors wishing to suggest changes to any policy document or procedure in this agenda should notify the office, in writing, at least three working days in advance of the meeting.

This will allow details to be circulated at the meeting (or in advance if particularly contentious).

Item 5. Financial report *Purpose of item: information and action.*

Item 5.1

Bank Reconciliation at 01/09/2014

	Cash in Hand 01/04/2014		
			328,555.48
	ADD		
	Receipts 01/04/2014 - 01/09/2014		132,985.47
			461,540.95
	SUBTRACT		
	Payments 01/04/2014 - 01/09/2014		94,319.32
A	Cash in Hand 01/09/2014 (per Cash Book)		367,221.63
	Cash in hand per Bank Statements		
	Cash	31/03/2014	150.00
	HSBC Beechen Hall	01/09/2014	11,591.24
	Coop General Account	01/09/2014	35,589.54
	Coop Investment Bond	02/07/2013	0.00
	Santander Investment Bond (matures 01.07.2015)	23/06/2014	125,040.31
	Natwest Fixed Rate Deposit	16/07/2014	1.76
	Barclays Bank	01/09/2014	67,138.25
	HSBC Invest Bond (matures 21.11.2014)	29/05/2014	25,000.00
	Lloyds 3 mth (matures 15.10.2014)	29/08/2014	45,000.00
	Lloyds 12 mth (matures 15.07.2015)	29/08/2014	80,000.00
			389,511.10
	Less unrepresented cheques As attached		30,981.63

	Plus unrepresented receipts As attached		358,529.47
			8,692.16
B	Adjusted Bank Balance		367,221.63
	A = B Checks out OK		

Item 5.2 Income/Expenditure report as at 1 September 2014.

	<u>Code & Subhead</u>	Receipts			Payments			Remaining	
		Budget	Actual	% Recd	Budget	Actual	% Spent		
Parish office									
1	1	Administration				2,833.00	931.66		1,901.34
2	2	Audit				431.00	60.00		371.00
3	3	Books and publications				55.00	14.98		40.02
4	4	Gratuity/pension				866.00	81.80		784.20
5	5	Office rates				1,530.00	954.63		575.37
6	6	Photocopier				750.00	232.33		517.67
7	7	Salaries				37,010.00	16,319.57		20,690.43
8	8	PAYE				17,959.00	5,724.52		12,234.48
9	9	Scribe lease				256.00	0.00		256.00
10	10	Subscriptions				1,808.00	1,322.00		486.00
11	11	Training/conferences				300.00	0.00		300.00
12	12	Travel-staff				700.00	212.17		487.83
13	173	Salaries income				0.00	0.00		0.00
						64,498.00	£25,853.66		38,644.34
General Parish Council									
14	27	Hire of halls				300.00	80.00		220.00
15	28	Insurance				2,046.00	1,834.32		211.68
16	30	Parish tour				0.00	0.00		0.00
17	31	Publicity				7,594.00	3,669.72		3,924.28
18	166	Website admin				306.00	310.00		-4.00
19	167	Referendum				15,000.00	0.00		15,000.00
						25,246.00	£5,894.04		19,351.96
Councillor & subsistence allowances									
20	36	Chairman's allowance personal				610.00	250.00		360.00
21	37	Chairman's allowance Civic				100.00	18.86		81.14
22	38	Councillors allowance/PAYE				5,000.00	1,833.04		3,166.96
23	39	Subsistence				130.00	0.00		130.00
						5,840.00	£2,101.90		3,738.10
Finance									
24	42	Agency services							
25	44	Capital Schemes							
26	45	Contingency fund				40,000.00	2,235.57		37,764.43
27	46	Doubtful debts							
28	47	Precept		100,931	94,931	94%			-6,000.00
29	48	Sale of Assets							
30	175	Parish Service Scheme		14,014	7,007	50%			-7,007.00
				114,945	101,938		40,000.00	£2,235.57	24,757.43
Bank Accounts									
31	51	HSBC general account							
32	52	Coop general account			103	N/B	0.00	56.00	47.28
33	53	HSBC Invest Bond		45		0%	0.00	0.00	-45.37
34	57	Santander Investment Bond		5,095	5,136	101%	0.00	0.00	40.65

71	126	Electrical safety			350.00	0.00	350.00
72	127	Damage waiver current year	150	300	381.00	300.00	231.00
73	128	Damage Waiver future year			0.00	0.00	0.00
74	129	Damage waiver past year			0.00	0.00	0.00
75	130	Fire safety			36.00	0.00	36.00
76	131	Gas bill			2,783.00	590.63	2,192.37
77	132	Gas maintenance			250.00	244.32	5.68
78	133	Ground maintenance			250.00	0.00	250.00
79	134	Hall maintenance			7,118.00	843.76	6,274.24
80	135	Hall marketing			75.00	40.00	35.00
81	136	Hire fee - casual	14,000	3,714	0.00	187.30	-10,408.97
82	137	Hire fee casual future years	1,000		0.00	0.00	-1,000.00
83	138	Hire fee regular	30,000	12,138	0.00	0.00	-17,862.50
84	139	Hire fee regular future year	1,000		0.00	0.00	-1,000.00
85	140	Insurance		41	1,386.00	1,521.17	-94.67
86	141	Licences			322.00	0.00	322.00
87	142	Rates			3,713.00	2,227.46	1,485.54
88	143	Refuse collections			1,428.00	527.20	900.80
89	144	Wages			17,723.00	7,010.28	10,712.72
90	145	PAYE			1,598.00	993.05	604.95
91	146	Water bill		4	1,628.00	226.77	1,405.26
92	170	Wages -AEC		60	150.00	0.00	60.00
93	182	Pension			65.00	22.36	42.64
			46,300	16,260	44,396.00	£15,754.66	-1,334.30
Beechen Hall projects							
94	161	Carpet			0.00	0.00	0.00
95	162	Hall internal decoration			1,000.00	200.00	800.00
96	163	Hall external decoration			1,600.00	200.00	1,400.00
97	##	Hall Floor					
					2,600.00	£400.00	2,200.00
Allotments							
98	177	Administration			300.00	116.36	183.64
100	179	Insurance			222.00	0.00	222.00
101	180	Maintenance			1,000.00	436.09	563.91
102	181	Allotment income		1,388	0.00	0.00	201.89
					2,010.00	£552.45	1,809.44
GRAND TOTAL			174,578	130,517	290,873.00	£89,170.16	157,770.42

Item 5.3 Investment Bonds. *Purpose of item: information and action.*

Maturity dates and amounts for the investment bonds are identified under item 5.1. Clerk's comment: The 3 month Lloyds Bank deposit is due to mature on 1 October 2014 and members' permission is sought for a decision, on what to withdraw and what to be reinvested, to be taken out of meeting by the Chairman and Vice chairman. As members are aware they have split the parish council's funds between many banks in order to reduce its risk exposure. The amount in the Cooperative Bank is deliberately kept low with funds being fed into it from the Barclay Bank Account. All or part of this 3 month investment maybe needed to replenish the Barclay and Coop accounts but the situation will need considering nearer the time of the maturity of the bond.

Item 5.4 Cooperative Bank. *Purpose of item: information and action.*

The amount in the Cooperative Bank is deliberately kept low with funds being fed into it from the Barclay Bank Account. Members have instructed that a maximum of £20,000 is kept within the bank and the Clerk is requested that this ceiling is reconsidered for the following reasons:

- Barclays do not allow funds to be moved by BACS and so a cheque has to be signed by 2 councillors and then put into the Cooperative Bank. It takes 5 working days for funds to go into the parish council's account. A missed week in identifying the need to transfer a sum will cause the parish council to have insufficient funds available.
- The parish council's finances are not simple with funds going in and out on a regular basis and as Clerk I have to juggle lots of work and I cannot keep complete track of what is going on. To keep to the £20,000 ceiling and be sure of having sufficient funds available I would have to undertake more monitoring work which will result in other work not being completed.

Two options are available to members:

1. Raise the ceiling to £30,000 to give some leeway;
2. Invoke 6.5 (a) of the Financial Regulations

"The RFO shall have delegated authority to authorise the payment of items only in the following circumstances:

- (a) Fund transfers within the council's own bank accounts banking arrangements up to the sum of £15,000, provided that a list of such transfers shall be submitted to the next appropriate meeting of the council or F&GP Committee".

Item 6 Annual return for the financial year ended 31 March 2014.

The parish council is required to advertise its completion of audit but as members will see from the attached report there have been comments made under "*other matters not affecting our opinion which we draw to the attention of the Council*".

1, bullet point 1. The Governance and Accountability for Local Councils, A practitioners' Guide (England) March 2014 was not available for consultation at the time of the submission of the return. The 104 page guide will be read and absorbed within the next few weeks. Members who have password access to the KALC site can download a copy or request an electronic copy from the Clerk.

The parish council is required to advertise the certificate and opinion and this will be arranged with an explanation that the guidance was not available.

1, bullet point 2 this will be investigated to ensure it does not happen again. The figures are taken from SCRIBE and should have been checked.

2. As the supporting documents supplied with the return clearly state that only information requested in the audit letter should be furnished and the Parish Council was not asked for any, no explanation needs to be sent to the auditor.

Section 3 – External auditor certificate and opinion 2013/14

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 of

BOXLEY PARISH COUNCIL

Council/Meeting

Respective responsibilities of the council and the auditor

The council is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The council prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2014; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

External auditor report (ACKE0037)

On the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

1. The Annual Return was not accurately completed before submission for audit;
 - Section 1, Box 2, the annual precept, does not agree to the figure notified to us by the precepting authority. The figures in Boxes 2 and 3 should read £97,983 and £91,553 respectively. All grants, including Council Tax Support Grant, should be shown in Box 3, as per the guidance notes on the Annual Return.
 - Box 7 of Section 1 for the current year does not correspond to boxes 1+2+3-4-5-6. The figure in Box 7 should read £290,103.
2. The Council did not provide an explanation for the high levels of reserves held. It should ensure that it has regard to the level of reserves held when considering future precept requests.

External auditor signature

PKF Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

19-8-14

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled Statement of Responsibilities of Auditors and of Audited Small Bodies.

Item 8.1 BOXLEY PARISH COUNCIL PARISH COUNCILLOR AUDIT. Purpose of item: decision.

Clerk’s note: At the last F&GP Committee it was agreed that the Clerk would try to simplify the current form to make it easier for a councillor to undertake a check but without compromising the requirement for a robust internal check on the parish council’s accounts and procedures. A parish councillor undertakes an audit so that they can report back to their colleagues that a random check has or has not identified issues which need addressing. The RFO has to guide members but must not lead them so it is important that members are reminded that they can undertake a spot check at any time.

The following is a redraft of the old form and a couple of checks have been amalgamated as it was suggested that very similar checks were being undertaken in different parts of the old form. For example check number 15 was previously two checks with similar aims (to check that income was banked and the paying in books were up to date and contained an audit trail).

BOXLEY PARISH COUNCIL PARISH COUNCILLOR AUDIT.

CONDUCTED BY on

The purpose of this audit is not only to check that the necessary authorisation and reporting takes place but also to check that the procedures are such that there is a clear link between all the pieces of paper and authorisations, an audit trail.

12 month checklist

The following only require 1 check in the past 12 months. The previous Parish Councillor Audit document will show what has been previously checked and if you are satisfied the date is within 12 months you can mark the section as NA (not applicable).

	12 MONTH CHECK REQUIRED	EVIDENCE SEEN AND/OR COMMENT	Initials
1.	Are annual estimates of revenue and expenditure produced?	Minute No.	
2.	Is insurance annually reviewed by full council or Finance Committee and adjusted as appropriate? <i>(Office note: generally in May)</i>	Minute No	
3.	Are the end of year accounts formally adopted by the Parish Council? <i>(Office note: generally in June)</i>	Minute No	
4.	Is the external audit report on the End of Year accounts seen by all members of the Council?	Minute No	
5.	Are salaries and wages reviewed at least annually?	Minute No	
6.	Are the policies and procedures of Parish Council readily accessible and easily	Checked	

	consulted?		
7.	Is interest rate on long-term deposits/bank accounts reviewed at least annually? (<i>Office note: generally in March</i>)	Minute No	
8.	Are the Parish Council and its committees actively involved in setting the annual budget?	Checked	
9.	Are Beechen Hall hire fees reviewed at least annually? (<i>Office note: generally at Estates in April</i>)	Minute No	

General

	CHECK REQUIRED	EVIDENCE SEEN AND/OR COMMENT	Initials
10	Is income and expenditure, including salaries, against estimates reported regularly to F&GP Committee?	Minute No	
11	Is VAT being reclaimed on a regular basis? (<i>Office note: generally quarterly</i>)	Latest claim dated	
12	Is the tendering system for the purchase of goods and services conducted in accordance with Standing Orders?	Tenders for the purchase of seen and procedure checked against requirements of Standing Orders.	
13	Are Councillors regularly reminded that they must not sign blank cheques? (<i>generally every 4 months on Parish Council agenda</i>)	Minute No	
14	Are all bank accounts regularly reconciled? (<i>Finance Committee meetings</i>)	Minute No	
15	Are bank paying-in books kept up to date, do they contain an audit trail to identify the source of funds and is income banked as expeditiously as possible?	HSBC checked Coop checked	
16	Is income and expenditure promptly recorded and are the accounts generally well-maintained so for example someone can link a payment to an invoice and also see that the payment has been reported to the parish council.	Checked	

cheque number, DD number, hire form number	2 Cllr initials	Date	Amount	Audit trail to invoice or order?	Can you connect the invoice to the payment etc.?	Scribe report signed by 2 Cllrs	PC minute Number records the income or payment	Unique security ticket number	Raffle book	Prompt issue of invoice.

Details of any Additional Checks Conducted and/or Further Comments

Possible areas for checks include over-ordering of stationary or other supplies.

I confirm that, having been offered the opportunity to conduct any further checks that I wished, I have completed an internal audit of the accounts and accounting systems of Boxley Parish Council as summarised above. I am satisfied that, in my opinion, all procedures are properly being followed (except, if applicable, as noted above).

Signed:

Date:

Item 8.2 Open and Accountable Local Government. *Purpose of report:* Information and consideration.

Legislation. Open and Accountable Local Government A guide for the press and public on attending and reporting meetings of local government.

Clerks note: As previously reported to the parish council there have been changes to legislation to allow the recording of meetings. A copy can be found at <https://www.gov.uk/government/news/press-freedom-boosted-by-new-right-to-report>.

The Guide is structured as follows:

- **Part 1** focuses on the use of various communication tools for reporting the proceedings of any meeting of a local government body which is open to the public. *Clerk's note: this section is being dealt with below.*

Parts 2, 4 & 5 will be dealt with at a later meeting.

- **Part 2** explains how the public can access meetings of a council's executive, its committees and sub-committees, and records of executive decisions taken by individual members or officers.
- **Part 3** explains how the public can access all other meetings of a local government body, other than parish and town councils, and records of certain other decisions taken by officers.
- **Part 4** explains how the public can access meetings of parish and town councils, parish meetings and the Council of the Isles of Scilly, and records of certain decisions taken by those councils' officers.
- **Part 5** focuses on other rights that the public have to access information.

Clerk's note: The legislation requires an amendment to Standing Orders to allow recording and this has already been completed by the parish council. It also strongly suggests that councils have a policy on recording meetings and also be proactive in getting the public to meetings and aware of decisions etc. By obtaining members views on the following I can then draft the relevant documents to be returned to members for their views.

9.2a Draft explanation to go on website and in a leaflet etc. The following is based on the Governments document.

Recording of parish council meetings

All meetings are open to the public except in limited defined circumstances where the national rules require or allow the meeting or part of the meeting to be closed to the public. The reason, generally because of discussions on tenders or staff issues, for excluding the public and press will be included in the agenda or explained at the meeting.

Can I film or audio-record the meeting?

Yes, councils and other local government bodies are required to allow any member of the public to take photographs, film and audio-record the proceedings, and report on all public meetings. While no prior permission is required to carry out this activity, it is advisable and a matter of courtesy that any person wishing to film or audio-record a public meeting should let the Clerk know prior to the start of the meeting so that any necessary arrangements can be made for example you may need to place a laptop on a table. As a matter of courtesy and to protect children, the vulnerable and other members of the public who actively object to being filmed, other members of the public will be advised that recording is taking place and should they raise objections to be filmed arrangements will be made for you to sit in front of them and you will be asked to respect their wishes not to be filmed.

Can I film or audio-record a private meeting?

The rules on the use of communication methods, such as filming and audio-recording, only require local government bodies to allow the reporting of meetings open to the public. Due to the reasons why the parish council goes into private session you will not be allowed to film or take an audio-record. You will not be allowed to leave recording equipment in the room where a private meeting is being held.

Can I tweet or blog a council or local government body meeting?

Yes, the new rules allow for reporting of meetings via social media of any kind. Therefore bloggers, tweeters, and for example, Facebook, YouTube users and individuals with their own website, should be able to report meetings. Currently Boxley Parish Council is investigating whether it can provide Wi-Fi but as it uses venues that are not under its direct control it cannot at this moment in time provide Wi-Fi at its meetings.

Clerk's note: the government are putting pressure on councils to go electronic and this issue needs further investigation and the actual document from the Government states "You should ask your council for details of the facilities they are providing for reporting."

What sort of facilities will my council or local government body provide?

Councils or local government bodies are required to provide "reasonable facilities" to facilitate reporting. This should include space to view and hear the meeting, seats, and ideally a desk. Councils and local government bodies should use their common sense to determine the range of reasonable facilities they can actively provide to support the free press in all its forms.

To facilitate public scrutiny and public reporting, local authorities should not conduct their meetings in foreign languages.

If I am a councillor, can I tweet or blog during council meetings?

The national rules do not prevent councillors from tweeting and blogging at meetings, so they should be able to do so provided it is not disruptive and does not detract from the proper conduct of the meeting. Whilst councillors are expected to comply with their body's code of conduct, this should not prevent councillors from tweeting or blogging when appropriate.

Are there any limits to what I can say in a tweet or video I publish?

The law of the land applies – including the law of defamation and the law on public order offences. Freedom of speech within the law should also be exercised with personal and social responsibility – showing respect and tolerance towards the views of others.

Will I be able to provide commentary during the meeting?

Any person can provide written commentary during a meeting, as well as oral commentary outside or after the meeting. The new rules do not permit oral commentary

to be provided during a meeting as this would be disruptive to the good order of the meeting.

Can I be asked to leave a meeting because I'm taking photographs, filming or audio-recording the meeting or using social media?

Generally, people attending public meetings must be readily able to film, audio-record, take photographs or use social media. Councils and other local government bodies must take steps to ensure this is the case. However, those undertaking these activities must not act in a disruptive manner, which could result in being excluded from the meeting.

What is disruptive behaviour?

Essentially, this could be any action or activity which disrupts the conduct of meetings or impedes other members of the public being able to see, hear or film etc. the proceedings. Examples can include:

- moving to areas outside the areas designated for the public without the consent of the Chairman,
- excessive noise in recording or setting up or re-siting equipment during the debate/discussion,
- intrusive lighting and use of flash photography; and
- asking for people to repeat statements for the purposes of recording.

You may be excluded from a meeting if you act in a disruptive manner.

Can I leave recording equipment in a public meeting room and record without being present?

There is no legal prohibition, however, under the national rules, the local government body may require any such recording to stop if at any stage the meeting becomes a private meeting. In the interests of security of your equipment the parish council respectfully asks that if you leave the room at any point you take your valuables with you.

8.2(b) PART 4 Decisions by officers.

Clerk's note: The legislation also covers decisions taken by officers and the following is an extract from the Government information.

*It is presented to members so that they are informed and also to consider whether any decisions taken by the Proper Officer need to be recorded or are they exempt at the section marked ******

Decisions by officers

Can an officer take decisions on matters that are the parish or town council's responsibility?

Yes, where the parish or town council's rules allow this.

Are there means of knowing about decisions made by individuals?

Yes. The rules require the recording of certain decisions taken by officers acting under powers delegated to them by a parish or town council, its committees or sub-committees or a joint committee. The written record should include:

- The decision taken and the date the decision was taken;
- the reason/s for the decision;
- any alternative options considered and rejected; and

- any other background documents.

You can see these records of decisions made by officers along with any other background papers because they have to be available for inspection at the council's offices and on its website as soon as is reasonably practicable after the decisions are made.

The relevant parish or town council must retain and make the written record of their officers' decisions available for inspection for six years beginning from the date of the meeting. The background papers should also be available for inspection for four years beginning from the date of the meeting. These may be kept in electronic format.

Can I see all decisions made by my parish or town council's officers?

No. The requirement to record applies to all decisions taken by officers whilst acting under a specific express authorisation, and only to three categories of decision taken whilst acting under a general authorisation. These categories cover decisions to "grant a permission or licence"; that "affect the rights of an individual" (i.e. to change an individual's legal rights); or to "award a contract or incur expenditure which, in either case, materially affects that relevant local government body's financial position". Officers take many administrative and operational decisions on how they go about their day to day work within the council's rules. These decisions will not need to be recorded. You will not be able inspect some recorded decisions if the whole or part of the records contain confidential information or any other information, which its publicity would be prejudicial to the public interest.

Examples of decisions that should be recorded could include:

- Decisions about awarding contracts above specified individual/total values (the values will vary according to the relevant parish or town council); and
- decision to renew a lease to an Allotment Association.

Where decisions are already required to be published by other legislation, they do not need to be recorded again provided the record published has the date the decision was taken and the reasons for the decision.

*****Decisions that do not need to be recorded might include the following examples:

- Routine administrative and organisational decisions such as the purchase of office supplies or repairs;
- a decision to sign an allotment tenancy agreement;
- decisions to allocate burial plots; and
- decisions to book rooms or sports grounds; and decisions to approve works undertaken by a contractor.

These are a few selected examples and not an exhaustive list. It is for the council to decide what information should be recorded on the basis of the national rules.

Clerk's note: an approved list of other already delegated powers such as the 10% off hall hire rates to encourage bookings in a slack period can be drawn up and approved by F&GP Committee.

Can I ask for a copy of any records of decisions taken by an officer of my parish or town council? Yes. You can ask for a copy of any documents relating to decisions taken by an officer acting under specific or general delegated powers once you have paid for the postage, copying or any other necessary charge for transmission which will be determined by your parish or town council.

There are also additional legal rights to access information, outlined in Part 5 of this Guide.

What happens if documents relating to decisions are not made public?

It is a criminal offence if, without reasonable excuse, a person with custody of a document which is required by the national rules to be made available to the public, refuses to supply the whole or part of the document, or intentionally obstructs any other person/s from disclosing such a document.

If a person is found guilty of such a criminal offence, he/she may be fined up to £200.