

PADSTOW TOWN COUNCIL

Council Offices
Station House
Station Road
Padstow
Cornwall
PL28 8DA

Kathy Pemberton
Town Clerk
Email: enquiries@padstow-tc.gov.uk
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21 April 2021

TO ALL MEMBERS OF THE COUNCIL

Councillors: C Watson-Smyth (Chairman), A P Flide (Vice-Chairman), R Buscombe, M Evans, K Freeman, R Higman, J O'Keefe, M Rickard, H M Saunders, Mrs A E Symons, D N Vivian and Mrs T Walter

Dear Councillor

All Members of Council are hereby summoned to attend the meeting of Padstow Town Council **to be held *remotely on Tuesday 27 April 2021 at 6.30 pm** for the purpose of considering and resolving upon the business to be transacted at the meeting as set out thereunder.

Yours faithfully

KE Pemberton
Kathy Pemberton
Town Clerk

**Due to the current regulations in response to COVID-19 this will be a virtual meeting. If you wish to view the meeting or speak in the public participation section [NB: this is only on agenda items], please contact the Town Clerk by email to enquiries@padstow-tc.gov.uk or by phone on 01841 532 296, so you may leave a message and be contacted by a member of our team*

AGENDA

Public & Press and invited to attend

- 1. To receive apologies for absence and announcements**
- 2. To receive declarations of interest from Members** relating to items on the agenda in accordance with Padstow Town Council's Code of Conduct
- 3. Dispensations:** To consider requests from Members for dispensations.
- 4. Public Participation:** To receive questions from members of the public relating to items on the agenda, in accordance with the Council's Code of Conduct and Standing Orders
 - o To receive the Police Report
- 5. To confirm the minutes** of the Full Council Meeting held remotely on **30 March 2021** having been previously circulated and taken as read. (pg's 1-5)

6. **Clerk's Report/Work Programme:** To receive an update for information only (pg 6)
7. **Committees/Working Group Meetings:**
 - i) To receive minutes of the remote Planning Committee meeting held on (pg's 7-10) Tuesday 13 April 2021
8. **Finance:**

Monthly Accounts and Payments April 2021

 - a) To receive the monthly Finance Report (pg 11)
 - b) To approve the accounts for payment and ratify payments made since the (pg's 12-13) last meeting
 - c) To note the car park takings (pg 14)
9. **Correspondence:**
 - a) To note correspondence for information
 - b) To give consideration to the following:- i) Lobster Hatchery Request (pg 15)
10. **To discuss and decide on the following planning application:** (pg 16)
 - a) **PA21/03807 Torridon West View Trevone Padstow** – Erection of extensions with variation of condition 2 (approved plans) of PA18/10710
 - b) **PA21/02226 42 Sarahs Lane Padstow Cornwall PL28 8EW** -Proposed roof extension including raising of roof and proposed flat roof rear dormer
11. **Internal Control:** To review and approve the effectiveness of the system of Internal Control (page 5 and 6 of the Financial Statements).
12. **Financial Statements:** To approve the Financial Statements for the year ended 31.3.2021
13. **Budget to Actual Variance Report:** To note the Budget to Actual Variance Report 1.4.2020 – 31.3.2021.
14. **Internal Audit Report:** To note the Internal Audit Report. (pg's 35-39)
15. **Annual Governance and Accountability Return 2020/21 Section 1 Government Statement:** To give consideration to and approve Section 1 Governance Statement of the Annual Governance and Accountability Return 2020/21.
16. **Annual Governance and Accountability Return 2020/21 Section 2 Accounting Statements:**
 - a) Consider the Accounting Statements by the members meeting as a whole;
 - b) Approve the Accounting Statements by resolution; and
 - c) Ensure the Accounting Statements are signed and dated by the person presiding at the meeting at which approval is given.
17. **Skate Park:** To be updated on this matter and discuss and decide on way forward. (pg 46 & to follow)
18. **Future Meeting Arrangements:** To receive update in this matter and discuss and decide on way forward. (pg 46)
19. **To Note Future Meeting Dates and to Note Date of next meeting:** Tuesday 18 May 2021 (Annual Council Meeting) (pg 47)

- 20. EXCLUSION OF PRESS & PUBLIC:** To consider and if appropriate, to pass the following resolution: That in accordance with section 1(2) of the Public Bodies (Admissions to Meetings) Act 1960, and as extended by Schedule 12A of the Local Government Act 1972, the public, including the press, be excluded from the meeting because of the confidential nature of the following business to be transacted.
- For the purpose of this virtual meeting press and members public will be asked to leave the meeting or will be removed as a participant from the meeting.*
- 21. To confirm the confidential minutes** of the Full Council Meeting held remotely on **30 March 2021** having been previously circulated and taken as read.
- 22. Emergency Scheme of Delegation Decisions:** To note confidential decisions made between meetings via this mechanism.

PADSTOW TOWN COUNCIL

Minutes of the Full Council meeting held remotely on Tuesday 30 March 2021 at 6.30 pm

Present: A Flide (Vice-Chairman and Chairman for the meeting), R Buscombe, M Evans, K Freeman, R Higman, J O'Keefe, M Rickard, H M Saunders, Mrs A E Symons, D N Vivian and Mrs T Walter

In Attendance: Mrs K Pemberton (Town Clerk), Mrs N Barnes (Responsible Financial Officer) and Mrs S Daly (Support Officer and Minute Taker) and 2 members of the public

2020/154 To receive apologies for absence and announcements:

Apologies were received from Councillor C Watson-Smyth. There were no announcements.

2020/155 Declarations of Interest: There were no declarations of interest.

2020/156 Dispensations: There were no dispensations.

2020/157 Public Participation: One member of the public representing the Park & Ride addressed the meeting regarding agenda item 12 Town Update – Roadmap Out of Lockdown, points included:

- They had met with the Town Clerk and Cornwall Councillor Buscombe to update on the Park & Ride situation as updated in the agenda report. Social distancing requirements on buses for the summer were not clear at present, current plan was to open the facility as a park and walk in late May, subject to any further updates;
- Park & Ride would keep the Town Council updated and hoped to discuss arrangements with the buses going forward soon.

One member of the public attended the meeting and spoke in support of the recommendations made in agenda item 7) ii) Finance and General Purposes Committee minutes and interim budget.

They also addressed the meeting regarding agenda item 12 Town Update – Roadmap Out of Lockdown, points included:

- Concern for the safety of pedestrians using the Park & Ride facility as a Park & Walk due to its location on a busy junction without a pavement;
- Queried whether pedestrians should leave the Park & Walk field by a different exit.

Police Report: Members noted the police report for the period 23/2/2021 – 27/3/2021 having been previously circulated and taken as read.

2020/158 Minutes Tuesday 23 February 2021 RESOLVED that the minutes of the meeting held remotely on Tuesday 23 February 2021 be signed as a true record.

2020/159 Clerk's Report: The updates were noted as per the agenda report. It was noted that the bins at George's Well had been removed

during the last lockdown when works to the coast path were taking place. Signage had been erected directing people to place rubbish in the bins at Stile Field. Members were satisfied that as the bins were not on Council land and due to issues with access, particularly with increased footfall, this arrangement be continued and signage improved. The Town Clerk confirmed this would be reviewed and any issues to be addressed as they arose.

2020/160 Committees/Working Group Meetings:

- i) **RESOLVED** to receive the minutes of the Planning Committee meeting held remotely on 9 March 2021;
- ii) **RESOLVED** that i) as recommended by the Finance and General Purposes Committee at the meeting held remotely on Tuesday 16 March 2021, a) Earmarked Reserves be held for Property and Grounds Maintenance (£150,000) and Vehicle and Machinery Replacement (£25,000); and b) the 2021-22 Interim Budget, as detailed in the agenda papers and appended, be approved; and ii) to adopt the minutes and approve the recommendations of the Finance and General Purposes Committee meeting held remotely on 16 March 2021.
- iii) **RESOLVED** to adopt the minutes and approve the recommendations of the Staffing Committee meeting held remotely on 23 March 2021.

2020/161 Finance: Monthly Accounts and Payments March 2021

- a) The monthly finance report was noted.
- b) It was **RESOLVED** to i) ratify payments made March (a) of £5,656.31 and direct debits of £3,428.60; and ii) ratify payments made March (b) of £4,883.88, standing orders or direct debits (regular payments of the same amount) of £10,254.69 and direct debits of £1,226.46.
- c) Car park takings were noted.
- d) The Military Mutual was noted as Council's new insurer from 1 November 2022, when the current Long Term Agreement with Royal & Sun Alliance ends.
- e) Ladywell parking space tender award was noted.

2020/162 Correspondence:

- a) Correspondence for information was noted.
- b) i) Cornwall Council Consultation Draft Pre-Submission Climate Emergency DPD: Members gave consideration to the consultation and Council's previous responses submitted in this regard. It was felt that there was no need for further comment, however it was noted that Councillors could respond as individuals if they so wished.

RESOLVED not to respond further to the Cornwall Council Consultation Draft Pre-Submission Climate Emergency DPD.

ii) Sailing Club Request: Members gave consideration to the request from Padstow Sailing Club for permission to erect a temporary marquee on a regular basis to facilitate several events during the year.

RESOLVED to agree to Padstow Sailing Club erecting a temporary marquee on its leased outdoor space provided that: i) the tenant ensures that all other permissions which may be required are addressed and dealt with; ii) that the tenant provides risk assessment and PLI to the satisfaction of Council's H&S advisor and insurers; iii) that permission through this year is in light of COVID19 and temporary and that the tenant follows COVID rules when meeting groups outside; iv) the Council reserve the right to remove this permission if there are any concerns that cannot be addressed by the tenant to the satisfaction of the Council.

2020/163 Planning Application: RESOLVED to make the following planning application response to the Planning Authority (Cornwall Council) in respect of PA21/01472 24 Rainyfields Padstow PL28 8EZ – Side extension, garage conversion and creation of annexe.

SUPPORTED

[NB: The Town Clerk was not present for this item]

2020/164 Hanging Baskets – Padstow Town: Members were referred to the agenda report which outlined the process in previous years and asked members to consider the way forward during the current situation this year. A member raised concern that the process was not worth the administrative work for 12 baskets in the town whilst another member felt the process should continue as before as the overall cost was a relatively small amount of money. Other members considered that the current process benefited some but not all businesses and for this reason should only be placed on Station House. After further discussion it was agreed to approve agenda option 4. b ii).

RESOLVED Not to offer hanging baskets to organisations but to proceed with Station House.

2020/165 Town Update – Roadmap out of Lockdown: The Town Clerk referred members to the "to follow" report for this item and noted that a lot of concerns fell under the remit of Cornwall Council Highways. It was thought positive that the Highways Officer had submitted a provisional bid to the Local Transport Plan for funding to look at future traffic management in 2022.

It was noted that the One Padstow group were meeting again virtually on 7 April 2021, the Town Clerk, Cornwall Councillor Buscombe and HRT Chairman, Councillor Freeman would be in attendance. Members were asked whether they had any queries or questions they wished the Town Clerk to raise with the group.

Comments included:

- A future consideration should be whether the park and ride bus stop ought to be moved back to its previous location by the bench (School Hill), the present stop on the hill was dangerous;
- It was suggested that in usual years a contributing factor to traffic issues were the vehicles trapped in a one way system on

Riverside when the Harbour Commissioner car park becomes full and closed;

- Suggestion was made that part of a long term traffic management plan should be to consider a pedestrian crossing at the bottom of the Rope Walk footpath to reduce speed around the link road.

The Town Clerk noted a question that was expected to be discussed was holding off on the road closure when the town first reopens to see if this had been the cause of the tailbacks last summer.

2020/166 Cemetery Regulations Update: Members were referred to the agenda report and the suggested amendments in appendix 1. It was noted the review was a "house-keeping" exercise which largely tidied up inconsistencies in the terminology and phrasing of the document. Further that as the regulations had not been updated since 2014, procedural changes introduced by the Leisure, Tourism and Open Spaces Committee over the years had yet to be reflected in the regulations. It was noted that there were no proposals to introduce any new ideas or make any changes to the way the cemetery operates.

RESOLVED that the Padstow Cemetery Regulations be amended as per appendix 1 and adopted by full Council.

2020/167 Election Update: Members noted the update as per the agenda report. Elections for Town and Parish Councillors, Cornwall Council and the Police and Crime Commissioner will be held on 6 May 2021. Information has been made available on the Town Council's website for any interested candidates with election packs available from both the Town Council office and Cornwall Council. Closing date for applications being 4pm on Thursday 8 April.

2020/168 Future Meeting Dates and Date of Next Meeting: Date of next meeting: 27 April 2021 at 6.30pm and future meeting dates were noted.

2020/169 It was RESOLVED to exclude the press and public due to the confidential nature of the business about to be transacted.

2020/170 Confidential Minutes Tuesday 23 February 2021: RESOLVED that the confidential minutes of the meeting held remotely on Tuesday 23 February 2021 be signed as a true record.

2020/171 Committees/Working Group Meetings: RESOLVED to adopt the confidential minutes and approve recommendations of the Staffing Committee meeting held remotely on 23 March 2021.

2020/172 Emergency Scheme of Delegation Decisions: Members noted the confidential decision made by way of the Emergency Scheme of Delegation taken between this and the last meeting of the Full Council and not included in the online register under FOI exemption 43.

2020/173 Council Land/Tenant Update Matters: The Town Clerk confirmed that the purchase of the Core Building was complete and LiveWest had cleared their possessions. Next steps would be to tidy the property and paint. The Town Clerk provided verbal updates on other Council land/tenant updates – see confidential minutes.

Meeting closed at 7.11 pm

**PADSTOW TOWN COUNCIL: 27 APRIL 2021
CLERK'S REPORT / WORK PROGRAMMES**

Key: EMR: Ear Marked Reserve

PROJECT	NOTES/UPDATE
FULL COUNCIL	
NDP	The deadline for responses of Sunday 18 April 2021 has now passed. All responses are being looked at with a view to pulling this information together in order to progress. The number of responses have been encouraging (114).
Section 106 Money (Trevone Village Hall)	Cornwall Council received payment of the Trevone Contribution of \$106 money from the developer early before the trigger was met. The amount received was £3177.99. This was then transferred to Padstow Town Council. The RFO will issue a cheque Trevone War Memorial Village Hall who are delighted to be advised of this.
Town Opening	As advised at the last meeting the road closure has not been put in place and as far as we can see this has not had any adverse impact. The Easter week of opening was busier than we see w/c 19 April.
LTOS	
Lawns Play Area/Garage	Tennis court and skate parks are now open. Garage door has been replaced.
Churchyard	Town Clerk has been in conversations with Church to clarify and tidy up paperwork in respect of the closed churchyard, this is still being progressed.
North Quay and Cory Toilets	Both Ladies and Gents (North Quay) have been opened however, as Council will know the new doors are to be put in. This is expected now to take place w/c 26 April when hopefully all will be in good working order and this will now have been dealt with! Cory to remain closed as per risk assessment.

Agenda Item 6

PADSTOW TOWN COUNCIL
Minutes of the Planning Committee meeting held remotely on
Tuesday 13 April 2021 commencing at 6.30 pm

Present: Councillors K Freeman (Chairman), M Evans, R Higman, J O'Keefe, Mrs A E Symons and Mrs T Walter

In Attendance: Mrs N Barnes (Responsible Financial Officer), Mrs S Daly (Support Officer and Minute Taker) and 4 members of the public (part)

One Minute Silence: Prior to the start of the meeting a one minute silence was observed as a mark of respect following the passing of HRH The Prince Philip, Duke of Edinburgh.

P2020/75 Apologies: There were no apologies for absence.

P2020/76 Announcements: As the last Planning Committee meeting of the current Council, the Chairman thanked members for their contributions, particularly in light of difficulties with Covid and virtual meetings over the past year.

P2020/77 Declarations of Interest: There were no declarations of interest.

P2020/78 Public Participation: 2 members of the public attended the meeting and addressed committee in support of agenda item 6.ii.e) PA21/01714 Atlanta Atlantic Terrace Sandy Lane Trevone. Comments included:

- Pleased to have been able to see some of the committee members earlier in the day to explain application;
- Application relates to family business which supports their family.

A third member of the public spoke in support of this item. Comments included:

- Simple proposal, design enhances existing property and replaces existing poor quality extension with modern design;
- Applicants have followed detailed pre-application advice with "in principle" support from Planning Officer;
- Demonstrates high quality design solution with no adverse effect on neighbouring properties;
- Glad Councillors viewed state of existing extension and poor parking arrangements;
- Applicants have worked hard with design team for a clear enhancement;
- Current plans allow for 3 parking spaces which is better for neighbours;
- Application is appropriate to character of the site and will not adversely affect the neighbours parking.

P2020/79 RESOLVED that the **minutes** of the meeting held on **Tuesday 9 March 2021** be signed as a true record.

P2020/80 Planning

i. The following Cornwall Council planning decisions were noted:

- a) **PA19/09764 Trecerus Farm Trecerus Padstow PL28 8RT** – Residential development of 67 dwellings to include 34 affordable units (22 social rented and 12 units for sale by shared ownership or intermediate rent) without compliance with Condition1 of Decision Notice PA11/06459 dated 2 December 2011. **APPROVED**
- b) **PA20/11316 Polventon Windmill Padstow Cornwall PL28 8RY** – Construction of extension to dwelling. **APPROVED**
- c) **PA20/11370 Land West of St Marina Windmill Padstow Cornwall PL28 8RY** – Proposed development of a single dwelling and associated works. **APPROVED**
- d) **PA21/00365 Avon Cottage Treator Padstow PL28 8RU** – Single storey side extension, creating a new entrance porch and utility room. **APPROVED**
- e) **PA21/00632 41 Pellow Close Padstow PL28 8EY** – Extension to dwelling. **APPROVED**
- f) **PA21/00995 Culverlea Homer Park Road Trevone Padstow PL28 8QU** – Rear extension and re-roofing to provide accommodation in roof space. **APPROVED**
- g) **PA21/01297 Land West of 29 Grenville Road Padstow PL28 8EX** – Non Material Amendment to Application No. PA20/01087 dated 29.06.20 for a proposed new house namely erection of an air source heat pump housing by the garage and change in cladding to upper levels of elevation substitution for the approved Larch cladding to the upper levels of the elevations with a Cedral cladding. **WITHDRAWN**

ii. RESOLVED to make the following planning application responses to the Planning Authority (Cornwall Council):

- a) **PA20/10179 Fairhaven Dobbin Close Trevone Padstow Cornwall** – amended plans – proposed extensions. **SUPPORTED**
- b) **PA21/01501 Atlantis Trevone Road Trevone Padstow** – Replacement first floor/roof structure, incorporating former projections. Front entrance extension, formation of pitched roof over garage, replacing flat roof and general alterations. **SUPPORTED**
- c) **PA21/01516 Hilbre Dobbin Lane Trevone Padstow** – Demolition of existing old bungalow and replace with disabled adapted dwelling. **SUPPORTED**
- d) **PA21/01592 6 The Strand Padstow PL28 8AJ** – Listed Building Consent for the replacement of existing rear extension for insulation

and structural purposes. Creation of an openable window to the street elevation.

SUPPORTED

- e) **PA21/01714 Atlanta Atlantic Terrace Sandy Lane Trevone –**
Proposed re-ordering and re-positioning of external staircase. Existing rear extensions to be replaced. Conversion of existing garage into dwelling to include garage space.
SUPPORTED
- f) **PA21/02080 6 Boyd Avenue Padstow Cornwall PL28 8ER –**
Construction of new driveway and dropped kerb.
SUPPORTED
- g) **PA21/02130 8 Netherton Road Padstow PL28 8EG –**
Certificate of Lawfulness for an Existing Use for existing rooflight to front elevation of roof.
NO COMMENT
- h) **PA21/02160 Land West of 29 Grenville Road Padstow Cornwall –** Variation of Condition 1 (approved plans) and Appeal Decision dated 12th Jan 2021 (following application PA20/01087 for a proposed new house).
SUPPORTED; provided noise level on heat pump is ok.
- i) **PA21/02343 Storage Units at Treceus Industrial Estate Padstow Cornwall PL28 8RW –** Proposed siting of three steel storage containers.
SUPPORTED
- j) **PA21/02439 19 Rainyfields Padstow PL28 8EZ –** Removal of existing conservatory, construction of single storey extension and alterations to existing dwelling.
SUPPORTED
- k) **PA21/02613 Prideaux Place Tregirls Lane Padstow PL28 8RP –** Listed Building Consent for remedial treatment in boundary walls and construction of 5 new reinforced concrete piers to south entrance. Dismantling of sections of stone wall and gate towers and rebuild, localised stitching repairs to stonework, potential underpinning of tower corner and French linear drainage to higher side of boundary wall at east entrance.
SUPPORTED

P2020/81 Cornwall Council's European Sites Mitigation Supplementary Planning Document (SPD) Consultation: Members gave consideration to this consultation and noted the designation of the River Camel within the Parish. It was further noted that no amendments regarding the River Camel were proposed in the consultation. The Support Officer had queried whether further surveys regarding the River Camel would be forthcoming but had not received a response to date.

RESOLVED not to respond to Cornwall Council's European Sites Mitigation Supplementary Planning Document (SPD) Consultation unless further information is received from Cornwall Council relating to the River Camel specifically. Should further information be received prior to the 23 April deadline, this to be shared with members and a response be delegated to the Town Clerk in consultation with the Chairman based on comments from members submitted to the Council Office.

P2020/82 Date of Next Meeting: To be confirmed

Meeting closed at 6.59 pm

Finance Report - Agenda item: 8a

	Actual	Budget	Budget 1.4.20-31.3.21
Revenue Income	934,962	747,470	747,470
Revenue Expenditure	529,914	699,930	699,930
Capital/project expenditure	209,670	291,000	291,000

Please note that the Accounts are prepared on an Income and Expenditure basis, not a Receipts and Payments basis (as required by the regulations). This means that sales invoices are included on Sage as they are invoiced but the amounts may not have been received.

Debtors outstanding for more than 3 months:

None

Creditors outstanding for more than 3 months:

None

Bank reconciliations have been performed regularly and signed monthly as correct by the Chair of Finance or Town Clerk.

If a Councillor has any queries regarding the finances, please contact the RFO on enquiries@padstow-tc.gov.uk or call the office on 01841 532296.

To ratify payments made:

ACCOUNTS OUTSTANDING
March c 2021

<u>Date</u>	<u>Cost centre</u>	<u>Supplier</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Total</u>
18.3.21	Capital/projects	P Weston	NDP consultant	777.58	155.51	1000
23.3.21	HRT	G4S	Dec-Feb cash collections			933.09
26.3.21	LTOS	Colin Hawke Forestreet	annual tree inspection and management plans			825
17.3.21	HRT	Clear-flow	empty pump station of fat etc (recharged to tenant)	244.27	48.85	293.12
23.3.21	LTOS	Travis Perkins	postcrete, posts & rails	160.48	32.1	192.58
15.3.21		South West Water	water			173.20
19.3.21	LTOS	Total Pest Control	pest control - Stile field	135	27	162.00
23.3.21	Administration	Konica Minolta	photocopying	116.05	23.21	139.26
22.3.21	HRT	Flowbird Smart City UK Ltd	Smartfolio airtime	85	17	102.00
19.3.21	LTOS	Masons Kings	filler spout and strimmer cord	69.42	13.89	83.31
23.3.21	LTOS		steering lock - reimburse staff			31.99
						<u>3935.55</u>

Direct debits:

29.3.21		WPS Hallam	Core Building - buildings insurance			264.12
						<u>264.12</u>

Approved by 2 Councillors who are bank signatories:

Date	Name	Signature	2
			2

To verify payments made:

ACCOUNTS OUTSTANDING
April' a 2021

<u>Date</u>	<u>Cost centre</u>	<u>Supplier</u>	<u>Details</u>	<u>Net</u>	<u>VAT</u>	<u>Total</u>
						£
7.4.21	Corporate Services	Womble Bond Dickinson	legal fees re purchase of Core Building	3139.6	608.92	3748.52
1.4.21	LTOS	South West Garage Doors	Lawn garage door	1291.98	258.4	1550.38
2.4.21	HRT	G4S	car park cash collections	1139.65	227.93	1367.58
1.4.21	Corporate Services	CALC	annual subscription	824.82	134.71	959.53
7.4.21	Administration	South West Councils	annual subscription	445	89	534
1.4.21	Env - Cemetery	Duchy Cemeterys Ltd	excavate grave			443
1.4.21	LTOS	Padstow Petrol Station	fuel	236.03	47.21	283.24
1.4.21	Corporate Services	RingGo	RingGo fees 1 month	224.7	44.94	269.64
1.4.21	Administration	Tanist	IT support	223.5	44.7	268.2
1.4.21	Administration	Complete Business Solutions	stationery	214.57	42.91	257.48
1.4.21	Capital/projects	LTOS	drill & sign holder (reimburse staff)			151.88
1.4.21	LTOS	Edyvean Printers	NDP leaflets	99		99
1.4.21	LTOS	Greenham	line marking paint	78.2	15.64	93.84
1.4.21	Env - Toilets	Churchill	legionella control	71.31	14.26	85.57
7.4.21	Administration		fruit and fudge basket (reimburse staff)			30
12.4.21	Administration		face masks (reimburse staff)			26.97
1.4.21	LTOS	Travis Perkins	timber & nuts & bolts	22.02	4.41	26.43
1.4.21	Administration	Sea Spray Window Cleaners	window cleaning	18		18
5.4.21	Administration	Royal Mail	Freepost	0.69	0.14	0.83
						<u>10214.09</u>
3.3.21			Lloyds to Barclays transfer PTC accounts			200000.00
			<u>Standing orders or Direct Debits (regular payments of the same amount):</u>			
1st	Inv Prop	WPS Insurance	Commercial combined insurance policy	1882.71		1882.71
7th	Corporate	Barclays Bank	bank charges	16.00		16.00
	Corporate	Lloyds Bank	bank charges - tbc			
1st		Cornwall Council	Non Domestic Rates - PTC sites			8216.00
						<u>10114.71</u>
			<u>Direct debits:</u>			
1.4.21	LTOS	Biffa	bulk bin emptying	326.99	65.4	392.39
1.4.21	Administration	Sage	Sage 50 Payroll & Pensions	40.5	8.1	48.60
1.4.21	Capital/projects	Royal Mail	NDP - rework fee			28.10
						<u>469.09</u>

Approved by 2 Councillors who are bank signatories:

<u>Date</u>	<u>Name</u>	<u>Signature</u>
	1	1
	2	2

Padstow Town Council									
Railway & Lawn car park takings 2020/21									
n/c 4404	Railway car park income				n/c 4406	Lawn car park income			
	2018-9	2019-20	2020-21	Budget 2020-21		2018-9	2019-20	2020-21	Budget 2020-21
Apr	36375	41415	23	36,000		10242	11988	0	10200
May	43600	44549	692	43,000		12287	13217	63	12300
Jun	49098	45380	3556	49,000		14352	13463	485	14300
Jul	59587	57969	51165	59,000		16345	17136	20726	16300
Aug	69811	64687	71756	69,000		21050	23158	27741	21000
Sep	45461	48631	64641	45,000		13871	14103	26140	13900
Oct	38792	37094	50706	38,000		10819	9496	19619	10000
Nov	6311	5967	3732	5,500		1555	722	934	500
Dec	8350	7972	4187	7,000		2056	1445	945	1000
Jan	4206	5616	784	3,500		1267	611	60	500
Feb	6731	6173	569	5,000		1660	11	43	1000
Mar	16379	9993	2395	15,000		3832	51	212	1000
	384701	375446	254206	375000		109336	105401	96968	102000
Railway sub totals	384701	375446	254206	375000	Lawn sub totals	109336	105401	96968	102000
Apr 2020 - Mar 2021					Apr 2020 - Mar 2021				
Apr-Mar	2018-19	2019-20	2020-21	Budget 2020-21	<i>Lockdown 3 started 5.1.21 for 3 months.</i>				
Railway	384701	375446	254206	375000					
Lawn	109336	105401	96968	102000					
Total	494037	480847	351174	477000					
Car park takings									
April 2020 to March 2021 car park takings are £351,174 this year, which is £125,826 less than the Budget and £129,673 less than the same period last year.									

AGENDA ITEM 9a: CORRESPONDENCE

Councillors Correspondence for Information – April 2021

Item	From	Referring To	Notes
a	Padstow Harbour Commissioner	Minutes of the meeting held on 18.03.21	
b	Bodmin Police Station	March newsletters for Wadebridge and Bodmin area.	
c	Bodmin Police Station	April newsletters for Wadebridge and Bodmin area.	
d	Letter from Devon and Cornwall Police	G7 Leaders' Summit letter – introducing the strategic lead (Assistant Chief Constable Glen Mayhew) and confirming they will be in touch with further details	G7 Q&A page on our force website which can be accessed by visiting www.dc.police.uk/G7
e	Cornwall Pride Tour	Land use request for June event for a flash pride to use the bandstand	Email was sent to organiser to update Council decision not to grant/hold performance on the bandstand for 2021 due to ongoing COVID19 uncertainty.

AGENDA ITEM 9b: Lobster Hatchery Request

Council may recall back in February 2019 the Lobster Hatchery sort permission to change their exterior signage. This was approved by Council and subsequently has been in place since then. The Hatchery are now seeking a minor change to this, they assure that the design is still the same but would like to replace the vertical banners with di-bond aluminium composite panels as the others have become faded and "tatty" quickly. They consider the boards will maintain better condition and colour for a longer period. The Town Clerk can not see an issue with this provided it is fitted safely and all necessary PLI and risk assessment are provided. Council's views are welcomed.

PADSTOW TOWN COUNCIL: 27 APRIL 2021

AGENDA ITEM: 10 To discuss and decide on the following planning application:

The Town Council are consulted on planning applications in their parish. The Council are asked to consider the applications and agree a response to the Planning Authority (Cornwall Council). The applications and their plans can be viewed on the Online Planning Register at www.cornwall.gov.uk

Due to elections and the Councils timetables of meetings it was thought best any planning applications received following the last Planning Committee meeting be brought to Full Council.

a) PA21/03807 Torridon West View Trevone Padstow – Erection of extensions with variation of condition 2 (approved plans) of PA18/10710

For Councils information here are previous decision on this site regarding the extension:

Original application PA18/10710 Erection of extension was SUPPORTED by Padstow Town Council in December 2018.

March 2021 Padstow Town Council SUPPORTED PA21/01632 non material amendment to application No. PA18/10710 dated 24 January 2019 for erection of extensions namely addressing inaccuracies of previously drawn application and overall scaling back of scheme. This application has now been WITHDRAWN as to larger from an non-material amendment and therefore plans resubmitted as is application PA21/03807 variation of condition 2.

Planning Officer has confirmed the plans are the same as what was consulted on PA21/01632 - Therefore are Council happy that we submit SUPPORTED as previous decision?

b) PA21/02226 42 Sarahs Lane Padstow Cornwall PL28 8EW – Proposed roof extension including raising to roof and proposed flat roof rear dormer.

Support Officer believes this is a new application and not been discussed previously.

What comments would Council like to submit to Cornwall Council?

PADSTOW TOWN COUNCIL

Financial Statements

For the year ended 31st March 2021

Padstow Town Council Financial Statements 31 March 2021

Contents

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Padstow Town Council Financial Statements 31 March 2021

Explanatory Foreword

1. These Accounts are drawn up in accordance with the arrangements for intermediate bodies with annual turnover below £6.5 million, to enable local authority accounting to secure and demonstrate economy, efficiency and effectiveness in the provision of services to the community.

2. The Council's Accounts for the year ended 31st March 2021 consist of:

i) The Income and Expenditure Account - this shows the income and expenditure on all services for which the Council is responsible, and demonstrates how the cost has been financed.

ii) The Modified Balance Sheet - this sets out the financial position of the Council on the 31st March 2021 with regard to its assets and liabilities other than fixed assets that are disclosed by way of note.

3. The Council raises money by renting properties and operating 2 car parks in the town, from grants and contracts. The council has not raised a Precept. The Precept is the charge to the town's Council Tax payers to fund the work done by the Council. It is usually collected by Cornwall Council as part of the Council Tax.

The Council is responsible for maintaining and improving the properties owned by the Town Council. Padstow Town Council is working closely with the Cornwall Council and is pro-active and has partnerships with Cornwall Council and numerous other organisations to improve the parish and its surroundings.

4. The Accounts are supported by the Statement of Accounting Policies and various notes to the accounts.

5. During the year the Council employed Hudson Accounting to undertake Internal Audit. This looks at employed controls in place to ensure the Council meets, monitors and complies with its obligations.

6. The Council's capital expenditure is funded internally from reserves and revenue.

7. Revenue - Revenue expenditure and income refers to the day to day transactions such as salaries, running expenses, fees and charges etc.

Capital - Capital expenditure relates essentially to spending on fixed assets which by definition will last more than one year.

8. Financial needs and resources - the Council maintains adequate reserves to meet normal, anticipated revenue expenses and capital projects and has no borrowings. It complies with the JPAG guidance to hold 3-12 months' revenue expenditure in reserves. The Covid-19 pandemic resulted in an unprecedented reduction in the Council's income from car parks; rent that is due in advance was also received much later from many tenants. Steps were taken early to defer capital expenditure and reduce revenue expenditure.

9. Review of Results - the results for the year compared to the budget are set out on page 2.

Padstow Town Council Financial Statements 31 March 2021

	Actual £	Budget £	Variance £
<u>Income</u>			
Central Services	276,567	500	276,067
Highways, Roads & Transport	377,315	496,540	-119,225
Environment	8,755	6,030	2,725
Leisure	7,632	4,000	3,632
Investment Properties	264,460	240,000	24,460
Other Operating Income	233	400	-167
	<u>934,962</u>	<u>747,470</u>	<u>187,492</u>
<u>Operating Expenses</u>			
Democratic Core	281	2,300	-2,019
Corporate Services	42,704	40,500	2,204
Central Services	24,300	25,000	-700
HRT Railway car park	84,459	94,650	-10,191
HRT Lawn car park	22,982	25,550	-2,568
Environment Cemetery	11,468	20,200	-8,732
Environment Toilets	32,774	61,900	-29,126
Leisure Sport & Recreation	0	2,000	-2,000
Leisure Tourism	0	1,500	-1,500
Leisure Open Spaces	86,775	179,680	-92,905
Investment Properties	30,781	33,800	-3,019
Administration	193,390	212,850	-19,460
	<u>529,914</u>	<u>699,930</u>	<u>-170,016</u>
<u>Net profit before capital & project expenditure & reserve movements</u>	405,048	47,540	357,508
Other Operating Expenses (Capital & Project expend)	209,670	291,000	-81,330
<u>Net Profit/(Loss)</u>	<u>195,378</u>	<u>-243,460</u>	

Padstow Town Council Financial Statements 31 March 2021

Statement of Accounting Policies

The Accounts have been drawn up in accordance with the Governance and Accountability for Local Councils A Practitioners Guide (England) which is recognised by statute as representing proper accounting practices.

1. **Fixed Assets** - Fixed Assets are valued in accordance with best practice.

When the revaluation of assets is carried out, all assets of the same class (that is of similar nature, function or use) will be re-valued. These are not included in the balance sheet to comply with the accounting requirements for smaller public bodies whose turnover is above £200,000 but below £6.5 million.

The assets were re-valued at 1st April 2016 by an external valuer Charterwood. The valuations were carried out in accordance with the Appraisal and Valuation Manual of the RICS. This will continue on a 5 year rolling programme and has been booked for June 2021.

Fixed Assets are classified into the following groupings as required by the Code of Practice on Local Authority Accounting:

- Operational Land and Properties
- Non-Operational assets (including investment properties)
- Plant, equipment and vehicles
- Infrastructure assets
- Community assets (which are included at historic cost)

New purchases above a de minimis level of £10,000 are added to the Asset Register at the cost of acquisition.

2. **Capital charges to Revenue Accounts** - A capital charge is not made to the service revenue accounts and central support services.

3. **Asset Usage**

Under the accounting guidelines for parish and town councils of this size fixed assets are recorded in a memorandum account and do not form part of the Balance Sheet.

4. **Leasing** - Rentals payable under operating lease are charged on a straight-line basis over the term of the lease. No figure is included within either the balance sheet or the assets register for the value of any leased equipment. There are no current financial leases.

5. **Investments & Interest**

Long-term Investments would be shown in the Fixed Asset Memorandum at cost. Interest earned is shown as a separate line in the Income and Expenditure Account. The Council has adopted, and reviews annually a policy for the investment of short-term surplus funds.

Padstow Town Council Financial Statements 31 March 2021

6. Debtors and Creditors

The accounts are maintained on an accruals basis in accordance with the code of practice. Debtors and creditors are raised based on either known amounts or best estimates. The debtors appear on the balance sheet and they represent sums due to the Council which had not been received at 31st March 2021. Debts known to be non-collectable are written off. Creditors included in the balance sheet relate to goods and services received or submitted during the year of account where payments had not been made by 31st March 2021.

7. Reserves

Amounts set aside for purposes falling outside the definition of provisions are considered as reserves and transfer to and from them are distinguished from service expenditure disclosed in the accounts. The Council maintains various Earmarked Reserves.

8. Capital Receipts

Income from the disposal of fixed assets is accounted for on an accruals basis and, subject to de minimus, is a capital receipt. Capital receipts are held in the capital Earmarked Reserve until such time as they are used to either finance capital expenditure or to voluntarily repay external loans or liabilities on credit arrangements. Only interest for such receipts can be transferred to a different reserve and used to fund some specific revenue expenditure.

9. Cost of Support Services

The costs of management and administration comprising both central support services and departmental support have not been allocated to users. Overheads are not apportioned to services.

10. Government Grants

The Council receives neither government Rate Support grant nor any share of the Non Domestic Rates. However, it did receive a grant from Cornwall Council to help deal with the effects of the Covid-19 pandemic.

11. Prior Year Adjustments

Timing differences and/or prior year adjustments that are discovered after the accounts are signed off will only be adjusted if they exceed materiality levels set by the external auditors.

12. Value Added Tax

The accounts show the income or expenditure net of VAT. However if the VAT is irrecoverable it is included in the cost of the items reported in the financial statements.

13. Contingent assets/liabilities

Provisions for liabilities and charges have been established and are based on realistic and prudent estimates of the expenditure required to settle future legal or constructive obligations that exist at the Balance Sheet date.

14. Fixed Asset impairment and disposal

The Council considers annually whether there is any major revaluation/impairment of fixed assets.

Padstow Town Council Financial Statements 31 March 2021
Statement of Internal Control

1. Scope of Responsibility

Padstow Town Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

In discharging this overall responsibility the Council is also responsible for ensuring that there is a sound system of internal control, which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure, to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process, designed to identify and prioritise the risks to the achievement of the Council's policies aims and objectives, to evaluate the likelihood of those risks being realised and to manage them efficiently, effectively and economically.

The system of internal control has been in place at the Council for the year ended 31 March 2021. There is up to date of approval of the annual report and accounts and there are not any significant internal control issues.

3. The Internal Control Environment

The Council:

The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

The Council reviews its obligations and objectives and approves budgets and, if necessary, the level of precept for the following financial year at its November meeting. Currently no precept has been levied.

The Chair of Finance monitors progress against objectives, financial systems and procedures, budgetary control and carries out regular reviews of financial matters. The Full Council meets 10 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Town Clerk and the Council's RFO. Service Committees have delegated budget authority and the Chairs of service committees are on the Finance Committee to provide integration. The Council carries out regular reviews of its internal controls systems and procedures.

Clerk to the Council/Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Council's Responsible Financial Officer is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Payments

All payments are reported to the Council for approval and minuted. Two members of the Council sign or email approval of every Accounts Outstanding list or Addendum to Accounts Outstanding list,

Padstow Town Council Financial Statements 31 March 2021

Risk Assessment/Risk Management

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls.

Internal Audit

The Council has appointed an Independent Internal Auditor , Hudson Accounting, who reports to the Council on the adequacy of its:

- Records
- Procedures
- Systems
- Internal Control
- Regulations
- Risk management
- Reviews

All reports of the internal auditor are considered and actioned appropriately.

External Audit

The Council's External Auditor, PKF-Littlejohn, submits an annual Certificate of Audit which is presented to the Council. All reports of the External Auditor are considered and actioned appropriately.

4. Review of Effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- the Full Council;
- the Clerk to the Council and Responsible Financial Officer who have responsibility for the development and maintenance of the internal control environment and managing risk;
- the independent Internal Auditor who reviews the Council's systems of internal control;
- PKF-Littlejohn, the Council's external auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chair of the Council, Town Clerk and Internal Auditor. The External Auditor issues an annual audit certificate;

and: the number of significant issues that are raised during the year.

5. Significant Internal Control Issues

No significant internal control issues were identified during this financial year.

The focus of internal audit was system integrity, governance and risk management.

Whilst no significant internal control issues were identified during the year, the Council strives for the continuous improvement of the system it has adopted for internal control and has addressed all the minor issues and weaknesses raised and reported during the review processes.

Signed

Councillor R Higman
Chair of Finance Committee

date

K Pemberton
Town Clerk

date

Padstow Town Council Financial Statements 31 March 2021

Statement of Responsibilities for the Accounts

The Town Council's Responsibilities:

The Town Council is required:

To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has responsibility for the administration of those affairs. In this Council, the officer is the Responsible Financial Officer (RFO).

To manage its affairs to secure economic, efficient and effective use of resources and to safeguard its assets.

Approve the statement of accounts.

The Responsible Financial Officer's Responsibilities:

The RFO is responsible for the preparation of the Council's Statements of Accounts in accordance with proper practices.

These ensure a fair representation of the Council's financial position at the accounting date, and its income and expenditure for the year ended 31 March 2021.

In preparing this Statement of Accounts the RFO has:

Selected suitable accounting policies and applied them consistently;
made judgements and estimates that were reasonable and prudent; and
complied with proper practices.

The RFO has also:

Kept proper accounting records which were up-to-date; and
taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certificate of the Responsible Financial Officer

The following pages include the Statement of Accounts for the year ended 31 March 2021, prepared in accordance with the relevant Code of Practice. They present fairly the financial position of Padstow Town Council.

Signed

Councillor R Higman
Chair of Finance Committee

date

N Barnes
Responsible Financial Officer

date

Padstow Town Council Financial Statements 31 March 2021

INCOME and EXPENDITURE ACCOUNT

	2020	2021
	£	£
<u>Income</u>		
Central Services	3,266	276,567
Highways, Roads & Transport	516,304	377,315
Environment	15,918	8,755
Leisure	8,845	7,632
Investment Properties	298,004	264,460
Other Operating Income	3,024	233
	<hr/>	<hr/>
	845,361	934,962
<u>Operating Expenses</u>		
Democratic Core	3,753	281
Corporate Services	37,247	42,704
Central Services	25,000	24,300
HRT Railway car park	90,127	84,459
HRT Lawn car park	25,136	22,982
Environment Cemetery	22,456	11,468
Environment Toilets	55,732	32,774
Leisure Sport & Recreation	1,269	0
Leisure Tourism	1,214	0
Leisure Open Spaces	135,732	86,775
Investment Properties	35,994	30,781
Administration	203,375	193,390
	<hr/>	<hr/>
	637,035	529,914
<u>Net profit before capital & project expenditure movements</u>	208,326	405,048
Other Operating Expenses (Capital & Project expenditure)	380,420	209,670
<u>Net Profit/(Loss)</u>	<hr/>	<hr/>
	-172,094	195,378
Precept	0'	0'

Note 1

Trading operations The Council had no trading operations in the year of audit.

Note 2

Section 137 Local Government Act 1972

This section empowers the Authority to incur expenditure which in its opinion is in the interest of their area or any part of it, or all or some of its inhabitants but for which no other specific statutory power exists.

The expenditure is limited to £8.32 per elector on the electoral roll for 2020-21 (£8.12 2020).

The limit for the year 2020 was £16,931 (2020 £16,524)

The actual amount spent was £7500 (2020 £7690)

The main use to which this was put were grants to various local organisations.

Note 3

Publicity Expenditure

Under section 5(1) of the Local Government Act 1986 the Authority incurred expenditure on publicity as set out below

	2020	2021
Recruitment advertising	0	0
Other advertising	0	659
Other publicity	0	0
	<u>0</u>	<u>659</u>

Note 4

Agency income and expenditure The Council has no agency agreements.

Note 5

Pensions

The Council offers the Local Government Pension Scheme (LGPS) and contributes to the LGPS for its staff.

Note 6

Members Allowances

The total of allowances paid to members was

2020	2021
£	£
0	0

Note 7

Employee Remuneration

Number of employees that received remuneration in excess of £50,000

0	0
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Note 8

Related parties

The following have been identified as potential related parties whose transactions are material or who might be able to influence the decisions of the Authority:

Central Government including HM Revenue and Customs

Members

The Clerk

Members of the families of members and the Clerk

Any businesses or trusts controlled by members or the Clerk

Cornwall Council

The Authority may enter into relationships with other organisations that could result in it being able to influence the financial and operating policies of that organisation.

These could be organisations receiving funding assistance from the Authority.

The Authority has reviewed its transactions and the following have been identified as material with related parties.

Organisation

	2020	2021
	£	£
Cornwall Council		
Income	6174	6174
Expenditure	83262	83597
Due to	0	0
Due from	<u>0</u>	<u>0</u>

Padstow Town Council
Modified Balance Sheet at 31 March 2021

*** Fixed Assets are not included in the Balance Sheet as the Council is deemed an intermediate size Council. They are disclosed in note 9

	Notes	2020	2021
Current Assets			
Debtors	10	77,398	72,861
Cash and Bank		604,490	840,201
Total Assets		<u>681,888</u>	<u>913,062</u>
Current Liabilities			
Creditors	11	44,178	79,974
Total assets less current liabilities		<u>637,710</u>	<u>833,088</u>
Total assets less liabilities		<u><u>637,710</u></u>	<u><u>833,088</u></u>
Earmarked Reserves	12	467,760	180,000
General Fund		169,950	653,088
		<u><u>637,710</u></u>	<u><u>833,088</u></u>

Notes to the Balance Sheet

Note 9

Memorandum Account for Fixed Assets which are not carried on the modified balance sheet

	Operational Other land and buildings	Vehicles plant and equipment	Infra- structure assets	Community assets	Total	Non- Operational Total	Total
Cost or Valuation							
At 31st March 2020	4,432,962	292,504	0	67,748	4,793,214	1,649,425	6,442,639
Addition	191,036						
Disposal							
Impairment							
Revaluation							
Reclassification							
At 31st March 2021	4,623,998	292,504	0	67,748	4,984,250	1,649,425	6,633,675

Total to Box 9 of Annual Governance & Accountability Return (AGAR)

Capital expenditure and financing

	2020	2021
Capital investment		
Operational assets	129,375	0
Non-operational assets	0	0
Deferred charges	0	0
	<u>129,375</u>	<u>0</u>
Sources of finance		
Borrowing	0	0
Capital receipts	0	0
Government grants and other contributions	0	0
Revenue contributions	0	0
	<u>0</u>	<u>0</u>

Nature of Fixed Assets held

The following is an extract of the principal assets held at 31st March 2021:

Description
 2 Car Parks
 Station House, Padstow
 Tenanted Industrial Unit - South Quay
 8 Workshop Units -Railway land, South Quay
 New Business Units - South Quay
 Other tenanted properties about South Quay
 2 Tennis Courts
 3 Garages
 Chapel Stile Field and Memorial 14.33 Acres
 Jubilee Field and Memorial 1.1 acres
 Public Conveniences North Quay
 Padstow Cemetery 3.5 acres
 Headland amenity land Trevone 0.5 acre
 Wheal Jubilee Park
 North Quay Shelters
 Children's Play Areas - The Lawns 0.5 acre
 The Plantation 2.43 acres amenity land
 Cory Shelter and Long Luggar
 Railway toilet block
 Core Building

Assets held under finance leases

	Vehicles plant and equipment
At 31st March 2021	0
Gross cost or valuation	<u>0</u>
Accumulated depreciation	<u>0</u>

Valuation information

A market valuation report was undertaken by an external valuer, Charterwood Chartered Surveyors, Truro the effective date of which was 1st April 2016.

The valuation was carried out in accordance with the Appraisal and Valuation Standards 5th Edition of the Royal Institution of Chartered Surveyors having particular regard to Guidance Note UK Appendix 1.5 which sets out the requirements of the valuation of Local Authority properties.

The valuation was required solely for Local Authority accounting purposes and so far as the valuer was aware no conflict of interest arose.

In preparing these Financial Statements the values derived from that report have been applied.

The expected useful life of assets, where appropriate, has been indicated by the valuer.

Capital commitments

	2020	2021
The value of capital expenditure committed at the year end was:	0	0

Note 10

Debtors

	2020	2021
Debtors comprise:	£	£
Trade debtors	61,606	58,390
Accrued Income	1,600	1,600
Sundry debtors and prepayments	14,192	12,871
	<u>77,398</u>	<u>72,861</u>

Note 11

Creditors

Creditors comprise:	2020	2021
	£	£
Trade creditors	17,974	12,089
Other creditors	0	0
Deferred Income	57,865	58,267
Sundry creditors and accruals	2,350	2,750
VAT	-34,011	6,982
	<u>44,178</u>	<u>80,088</u>

Note 12

Earmarked and Other Reserves	2020 B/Fwd £	Taken from reserves £	Added to reserves £	2021 C/Fwd £
Earmarked Reserves	268,860	268,860	30,000	30,000
Properties Maintenance Reserve	198,900	198,900	150,000	150,000
	<u>467,760</u>	<u>467,760</u>	<u>180,000</u>	<u>180,000</u>

Note 13

Contingent liabilities

There are no known contingent liabilities at 31st March 2021

Full Council 27.4.21 Agenda item 13

Budget to Actual Variance Report 2020-21 1.4.20 – 31.3.21

Overview

Total income from 1.4.20 – 31.3.21 is £934,962 compared with the budget of £747,470. The Accounts are prepared on an Income and Expenditure basis rather than a Receipts and Payments basis, so some of the Income may not have been received yet e.g. rent.

Total revenue expenditure from 1.4.20– 31.3.21 is £529,914 compared with the budget of £699,930. Capital/project expenditure is £209,670 and the budget is £291,000.

The Covid-19 pandemic has had a significant impact on the Council's Accounts, mainly due to the loss of car park income and delay in receiving rental income. The Council agreed in June 2020 not to undertake any new major capital projects in the current Financial Year and to reduce revenue expenditure where possible.

Explanations for significant variances are detailed below:

Income

Central Services

Central Services Income is £276,067 more than the Budget. The Council received a grant from Cornwall Council to deal with the effects of the Covid pandemic and to help reserves, which makes up most of the variance. The remaining amount is CC S106 money for the skate park, furlough receipts, NDP grant and money for a damaged bollard.

Highways, Roads & Transport

HRT income is £119,225 less than the Budget due to the Covid-19 pandemic and subsequent lockdown from April – June 2020 and January – March 2021.

Investment Properties

Investment Properties income is £24,460 more than the Budget because leeway charges are more than anticipated.

Expenses:

HRT Railway car park

HRT Railway car park expenses are £10,191 less than the Budget because staff and cash collections costs are less than anticipated.

Environment – Toilets

Environment toilets costs are £29,126 less than the Budget because the toilets were closed from April – June resulting in lower water consumption, maintenance contract costs and consumables expenses.

Leisure Open Spaces

Leisure Open Spaces costs are £92,904 less than the Budget because staff costs are less than expected, three staff left over the last year and those positions were not replaced to minimise expenditure due to a reduced income. This also applies over the various cost centres: Environment Toilets and the Cemetery. Time is allocated from the timesheets each month to the various cost centres.

Administration

Administration expenses are £19,460 less than the Budget because a staff member was made redundant due to the effects of the pandemic and a general decrease in office expenses.

Capital/projects expenses

Capital/projects costs are £81,330 less than the budget because all projects not already in progress were put on hold to reduce expenditure.

Prior Year Report

Overview

Total income from 1.4.20 – 31.3.21 is £934,962 compared with £845,361 for the same period last year.

Central income is £273,301 more than last year due to the Cornwall Council grant and s106 money.

HRT income is £138,990 less than last year due to the reduction in car park income following the April-June lockdown.

Investment Properties income is £33,544 less than last year as back rent was invoiced last year, following rent reviews.

Total revenue expenditure from 1.4.20 – 31.3.21 is £529,914 compared with £637,036 for the same period last year.

HRT Railway expenses are £5668 less than the prior year because staff and cash collections are less due to the lockdowns.

Environment Cemetery expenses are £10,988 less because staff costs and equipment service and repair costs are less.

Environment toilets expenses are £22,958 less than last year due to reduced water and consumable costs during the lockdown April-June and North Quay and Cory toilets not opening due to refurbishment and concerns over social distancing at those sites.

LTOS expenses are £48,956 less than the prior year because staff costs are less and equipment, furniture & materials costs are reduced.

Investment expenses are £5213 less than last year because last year included the surveyor's fees for rent reviews and other legal fees.

Administration expenses are £9985 less due to one less member of staff in the office.

Other operating expenses (capital and project expenditure) are £209,670 this year and £380,420 last year.

Full Council 27.4.21 Agenda item
Budget Report

	Year to Date			Prior Year		
	1.4.20 - 31.3.21 Actual £	1.4.20 - 31.3.21 Budget £	Variance £	1.4.20 - 31.3.21 Actual £	1.4.19 - 31.3.20 Actual £	Variance
Income						
Central Services	276567	500	276067	276567	3266	273301
Highways, Roads & Transport	377315	496540	-119225	377315	516305	-138990
Environment	8755	6030	2725	8755	15918	-7163
Leisure	7632	4000	3632	7632	8845	-1213
Investment Properties	264460	240000	24460	264460	298004	-33544
Other Operating Income (int recvd)	233	400	-167	233	3023	-2790
	934962	747470	187492	934962	845361	89601
Operating Expenses						
Democratic Core	281	2300	-2019	281	3754	-3473
Corporate Services	42703	40500	2203	42703	37247	5456
Central Services - grants	24300	25000	-700	24300	25000	-700
HRT Railway Car Park	84459	94650	-10191	84459	90127	-5668
HRT Lawn Car Park	22982	25550	-2568	22982	25136	-2154
Environment Cemetery	11468	20200	-8732	11468	22456	-10988
Environment Toilets	32774	61900	-29126	32774	55732	-22958
Leisure Sport & Recreation	0	2000	-2000	0	1269	-1269
Leisure Tourism	0	1500	-1500	0	1214	-1214
Leisure Open Spaces	86776	179680	-92904	86776	135732	-48956
Investment Properties	30781	33800	-3019	30781	35994	-5213
Administration	193390	212850	-19460	193390	203375	-9985
	529914	699930	-170016	529914	637036	-107122
Other Operating Expenses (Capital/Project items)	209670	291000	-81330	209670	380420	-170750
Net Profit/(Loss)	£195,378	-£243,460	£438,838	£195,378	-£172,095	£367,473



HUDSON ACCOUNTING LTD.
INTERNAL AUDIT REPORT:
TO THE MEMBERS OF PADSTOW TOWN COUNCIL
YEAR ENDED 31ST MARCH 2021.

ISSUE DATE: 15/04/2021
ISSUED TO: TOWN CLERK & RFO

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 and the Transparency Code.

Areas not covered at the interim stage are included in this report as is any re-testing of areas already covered.

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 2020.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed. Due to the pandemic much of the work was carried out remotely with information provided electronically or hard copies collected and returned a few days later. Overall coverage has not been materially affected.

GENERAL COMMENTS:

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

Also attached is a copy of the completed Internal Audit Report required as part of the Annual Governance & Accountability Return.

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 and may not necessarily pertain to the application of internal controls.

Previous Recommendations

There are no outstanding recommendations from previous reports.

Accounting Records

Accounting records have been properly maintained throughout the year.

Payments

Grants:

Grants paid were in accordance with Member approvals evidenced through the Minutes.

Payments:

Further testing of payments made revealed no issues to report.

VAT:

VAT claims for the year have been submitted and the accounts accurately reflect the year end creditor.

Risk

Risk Assessment:

The Council's Risk Assessment was reviewed and approved in January 2021.

Insurance:

The Fidelity Guarantee remains adequate at £1.2 million.

Cash:

The Investment Strategy was reviewed in January 2021.

Budgets

Budget 2021/22:

The budget setting process was robust, and it was approved by Full Council. No precept was levied.

Budget Monitoring:

Regular budget monitoring reports have been produced throughout the year.

Adequacy of Reserves:

Reserve allocations have been reviewed in light of the impact of the pandemic and the general reserve is currently at a healthy level.

Income

Burials:

A sample of burial income was tested; fees had been accurately applied and received in a timely manner.

Allotments:

All allotment plots have been duly invoiced.

Interest:

Interest receipts have been accurately reflected in the ledger.

Covid Grant:

The Council received a substantial grant from Cornwall Council in respect of potential losses caused by the pandemic.

Petty Cash

Petty cash is used sparingly and appropriately. It is well controlled.

Payroll

A review of March's payroll revealed no issues to report.

Assets.

The asset register has been updated for in year transactions and is accurately reflected in the accounting statements.

Bank Reconciliations

In year bank reconciliations have been carried out in a timely manner.

The year-end bank reconciliation was found to be accurate and had no balancing entries or old unrepresented payments.

Accounting Statements

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

A good audit trail was provided, and debtors and creditors were properly reflected.

Publication requirements in respect of the 2019/20 accounts were met.

Annual Internal Audit Report 2020/21

PADSTOW TOWN COUNCIL

padstow-tc.gov.uk/council-finance/annual-accounting

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

10/11/2020 15/04/2021

Name of person who carried out the internal audit

S P HUDSON C.P.F.A.

Signature of person who carried out the internal audit

S. P. Hudson

Date

15/04/2021

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

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

Annual Governance and Accountability Return 2020/21 Part 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 Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 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 2021**.
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 2021**. 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 2021
 - 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 2020/21

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 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 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 Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- 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 2021.
- 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 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- 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 2021**.

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 from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2021 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 2020/21

ENTER NAME OF AUTHORITY
Padstow Town Council

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS
www.padstow-tc.gov.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			---
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (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 2019/20 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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

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

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

ENTER NAME OF AUTHORITY **Padstow 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 2021, that:

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

*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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS **www.padstow-tc.gov.uk**

Section 2 – Accounting Statements 2020/21 for

ENTRUSTED NAME OF AUTHORITY
Padstow Town Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	809,806	637,710	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	0	0	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	845,360	934,962	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	321,956	254,146	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	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	695,500	485,438	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	637,710	833,088	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	604,490	840,201	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	6,442,639	6,633,675	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, 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 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE OF RESPONSIBLE FINANCIAL OFFICER
Date

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2020/21

In respect of

ENTER NAME OF AUTHORITY
Padstow Town Council

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 2021; 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 2020/21

(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 2020/21

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 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

PADSTOW TOWN COUNCIL: 27 APRIL 2021

AGENDA ITEM 17: SKATE PARK RETENTION

The retention period has lapsed for the above. The Town Clerk is awaiting further information from the Project Manager to update Council. This further information will be "sent to follow" or updated verbally at the meeting.

AGENDA ITEM 18: FUTURE MEETING ARRANGEMENTS

Lobbying is continuing in the hope that Government will find a way to either extend regulations beyond May or to introduce a permanent change for the future of virtual meetings. As it stands at the moment, after 6 May 2021 meetings are to be held in a physical format.

Due to the COVID restrictions, our Council Chamber is unfortunately not fit for purpose. Therefore, Council officers are visiting the Church Rooms this week as an alternative venue to undertake full risk assessment. It is expected that further guidance will be forthcoming from NALC/CALC which may well include any amendment to standing orders, the scheme of delegation and the format for the annual council meeting.



PADSTOW TOWN COUNCIL
NOTIFICATION OF COUNCIL & COMMITTEE MEETINGS
FOR 2021-2022

	Time	Meeting
2021 DATES		
Tue 27 April	6.30 pm	Full Council
Tues 18 May	6.30 pm or 7.00 pm TBC	Annual Council Meeting
Tues 25 May	[time 6.30 pm or 7.30 pm] TBC	Full Council

**All meetings to be held virtually
 (NB: After 6 May legislation no longer in effect)**

If you wish to view a meeting or speak in the public participation section [NB: this is only on agenda items], please contact the Town Clerk by email to enquiries@padstow-tc.gov.uk or by phone on 01841 532 296, so you may leave a message and be contacted by a member of our team

Extra meetings to be arranged as required. However, Emergency Scheme of Delegation to be used alongside meetings, if required.